



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



THE NATIONAL ASSEMBLY	
DATE: 10 MAY 2022	
TUESDAY	
TABLED BY:	MAJORITY LEADER
CLERK AT THE TABLE:	

REPORT

OF

THE AUDITOR-GENERAL

ON

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

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





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -NAROK SOUTH CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

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

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



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



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



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



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAROK SOUTH CONSTITUENCY
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OLASHAPANI PRIMARY SCHOOL-CLASSROOMS RENNOVATION FUNDED BY NAROK SOUTH NGCDF 2018/19

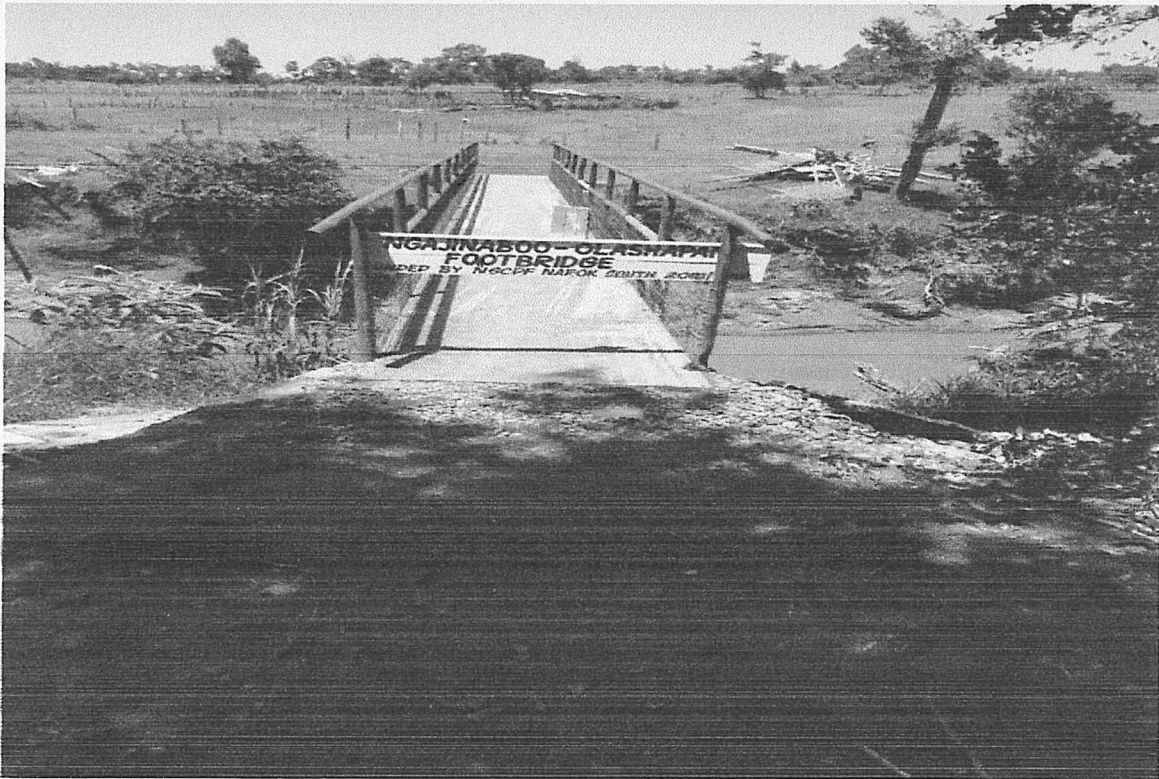


KALIET PRIMARY SCHOOL ADMINISTRATION BLOCK FUNDED BY NAROK SOUTH NGCDF 2018/19





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



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



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

Development Planning

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

Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2018/2019. These encompass, inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2018/2019 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2019/2020.

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



Talala Ole Barta
CHAIRMAN NGCDF COMMITTEE



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

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

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

Progress on attainment of Strategic development objectives

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

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



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



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IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

2. Environmental performance

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

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

Employee welfare

TERMS AND CONDITIONS OF SERVICE

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

Categories of Employment

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



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

Market place practices-

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

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

Community Engagements-

Public Participation in Project Identification and Implementation and Monitoring.

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

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



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

Public Awareness.

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



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V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

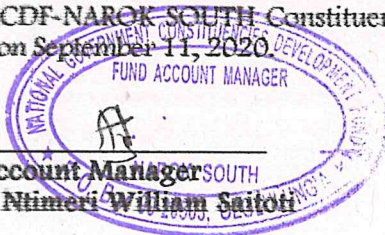
The Accounting Officer in charge of the NGCDF-Narok South Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30,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

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

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

Approval of the financial statements

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



Fund Account Manager
Name: Nimeri William Saitoti

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



REPUBLIC OF KENYA

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



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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

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

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

Basis for Qualified Opinion

1. Inaccuracy in Comparative Balance

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

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

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

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

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

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

3. Inaccuracies in Bank Balances

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

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

4. Unsupported Committee Bank Balances

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

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

5. Unsupported Projects

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

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

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

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

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

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

Basis for Conclusion

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

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

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

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

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

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

2. Irregular Use of Emergency Funds

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

In the circumstances, the validity of the expenditure totalling to Kshs.922,310 from emergency funds for the year ended 30 June, 2020 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

06 December, 2021




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

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

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


Fund Account Manager
Name: Ntineri William Saitoti




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



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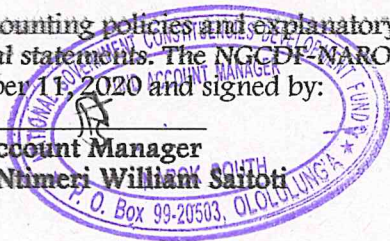
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

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

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

Fund Account Manager
 Name: Nimeri William Saitoti



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



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

NAROK SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

IX. STATEMENT OF CASHFLOW

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

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

Fund Account Manager

Name: Nimeri William Saitoti



National Sub-County Accountant

Name: Patrick Njeru

ICPAK Member Number:



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

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


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

(a) Ino AIAI

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

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

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



Fund Account Manager
 Name: Nimeri William Saitoti

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



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

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

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



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

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



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

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



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

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



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

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020		2019/2020	30/06/2020	
Saire Sec School	0	1,500,000	1,500,000	1,500,000	0
Loita Girls Secondary School	0	2,000,000	2,000,000	2,000,000	0
Tumuyiot Sec School	0	1,100,000	1,100,000	1,100,000	0
Siwot Sec School	0	1,100,000	1,100,000	1,100,000	0
Marinwa Sec School	0	1,100,000	1,100,000	1,100,000	0
Enekishomi Sec School	0	1,100,000	1,100,000	1,100,000	0
Olenkapune Sec School	0	1,100,000	1,100,000	1,100,000	0
Tengecha Esait Sec School	0	1,100,000	1,100,000	1,100,000	0
Olmesutte Secondary School	2,500,000.00	0	2,500,000.00	0	2,500,000.00
Olkiriaine Secondary School	5,000,000.00	0	5,000,000.00	5,000,000	0
Olulungu Secondary School	12,500,000.00	0	12,500,000.00	0	12,500,000.00
Olarakwai Secondary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Melelo Secondary School	5,000,000.00	0	5,000,000.00	5,000,000	0
Olpuokoti Secondary School	3,000,000.00	0	3,000,000.00	0	3,000,000.00
Olenkanae Secondary School	2,100,000.00	0	2,100,000.00	0	2,100,000.00
Ihubi Secondary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Saire Secondary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Kapkatet Secondary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
Ntuka Secondary School	2,500,000.00	0	2,500,000.00	0	2,500,000.00
Enkare Ngirio Sec School	1,400,000.00	0	1,400,000.00	1,400,000.00	0
Naisudori Secondary School	1,100,000.00	0	1,100,000.00	0	1,100,000.00
11.0 Acquisition Of Assets					
11.1 Motor Vehicles (Including Motorbikes)	2,700,000.00	7,000,000	9,700,000	9,700,000	0
11.2 Construction Of Cdf Office	0	0	0	0	0
11.3 Purchase Of Furniture And Equipment	0	0	0	0	0
11.4 Purchase Of Computers	0	0	0	0	0



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

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

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



XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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



SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES



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

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

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

7. OTHER GRANTS AND OTHER PAYMENTS

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



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

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	0	0
Cash in hand	0	0
Imprest	0	0
Total	0	0

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NAROK SOUTH CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NAROK SOUTH CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NAROK SOUTH CONSTITUENCY
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ANNEX 3 – UNUTILIZED FUND

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



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



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – NAROK SOUTH CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

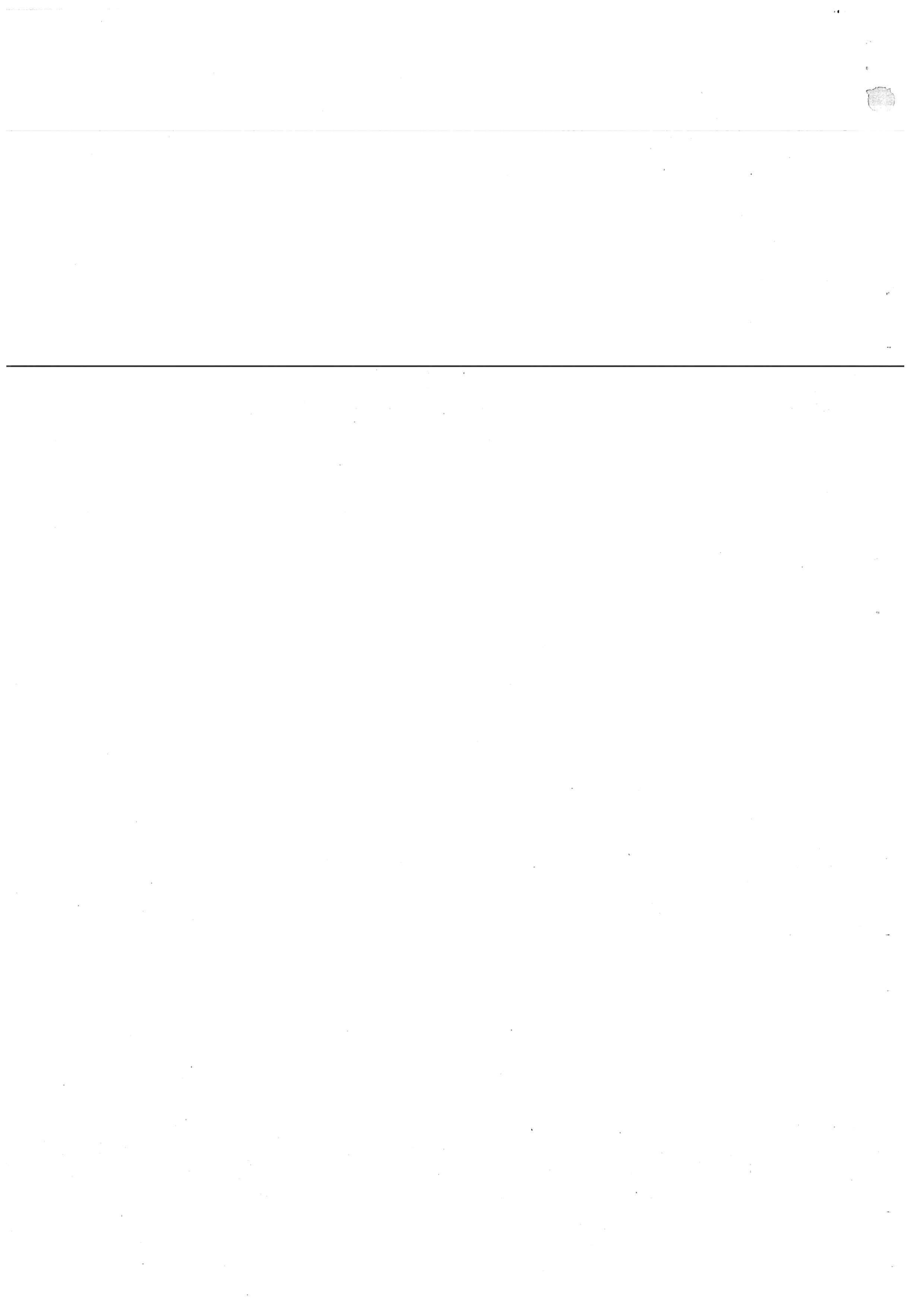
Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	0	0	0	0
Buildings and structures	0	0	0	0
Transport equipment	4,564,264.00	9,700,000	0	14,264,264
Office equipment, furniture and fittings	933,595.00	0	0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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

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



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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue and designation	Point to the (Name)	Status: (Resolved / Not Resolved)	Timeframe: (Put date when you expect the issue to be resolved)
		<p>yet recorded in cash book totaling Kshs.437,560 which includes long outstanding bank charges Kshs.176,585 dated from 30 July 2016 to 31 May 2019 and inward clearing cheques totaling Kshs.201,700 dated from 6 June 2018 to 31 May 2019 which have not been recorded in the cash book. Further, the bank reconciliation statement shows payment in cash book not yet recorded in bank statement (unpresented cheques) amounting to Kshs.3,474,027 which includes long outstanding payments (stale cheques) totaling Kshs.580,020 which are dated from 15 May 2017 to 9 October 2018. No efforts appear to have been made to update the with the long outstanding items contrary to Regulation 90 of the Public Finance Management (National Government) Regulations, 2015.</p>				
	Comparative Balances	<p>The comparative balances for 2017/2018 reflected in the financial statements for the year under review differ with the balances shown in the audited financial statements for 2017/2018 as tabulated in the</p> <p>No disclosures and explanations have been provided for adjusting audited financial statement item balances.</p>	Fund Account Manager		Resolved	March 2020



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