

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 15 AUG 2024 DAY: OF

TABLED BY: Hon. Owen Biny, MP
Deputy Leader of Majority

CLERK-AT-THE-TABLE: Daniel Kariuki

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
NAKURU TOWN WEST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2023**



NAKURU TOWN WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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1. Acronyms and Glossary of Terms

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

SCA-Sub-count accountants

CDF-Constituency Development Fund

2. 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 2022. 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
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 Nakuru Town West 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)

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Faith Kathambi
2.	Sub-County Accountant	Rahab Mathu
3.	Chairman NGCDFC	Wilfred Omariba
4.	Member NGCDFC	Douglas Sengera

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Nakuru Town West 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.

(d) Nakuru Town West Constituency NGCDF Headquarters

P.O. Box 16051
Gilani Street
Kolen Holy Cross Road
Nakuru, KENYA

(e) Nakuru Town West Constituency NGCDF Contacts

Telephone: (254) 722606424
E-mail: cdfnakurutownwest@ngcdf.go.ke
Website: <https://nakurutown-west.ngcdf.go.ke>

(f) Nakuru Town West Constituency NGCDF Bankers

Family Bank
Nakuru finance branch
P.O Box 519-20100
Nakuru.

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report



Wilfred Omariba Nyakundi

On behalf of the Nakuru Town West NG-CDFC, I would like to give an overview on the operations of our constituency under the financial year 2022/2023

The Nakuru Town West National Government Constituencies Development Fund in the Financial Year 2022/2023 was allocated 153,917,313.00. We had a total receipt of Kshs.89,000,000.00 from the Board for as at the close of the financial year Financial Year 2022/2023 at 30th June 2023.

The budget performance for this financial year was not comparatively achieved as targeted due late approval and disbursement of funds from NG-CDF. At the close of the financial year, all funds had not been received from NG-CDF Board, and one project had not been approved.

At the close of the Financial Year, not all of the projects allocated funds were complete due to the delay in funds receipt from NG-CDF Board.

NG-CDF has become the backbone in education and Security sector in our constituency. To improve security, we have rehabilitated Kaptembwo Police Station Perimeter wall through emergency funds to help safe guard properties within the station.

NG-CDF has also aided in providing good learning environment by assisting in the construction, furnishing and rehabilitation of classrooms. To improve service delivery, the NG-CDFC have allocated funds for construction of NG-CDFC Offices in 2 phases.

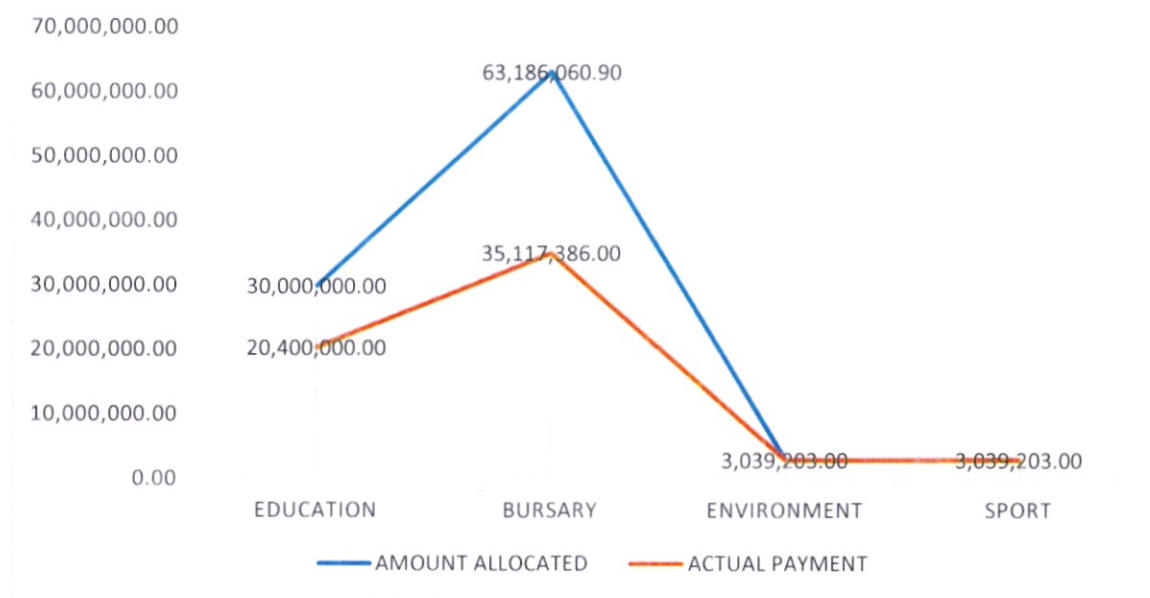
All the projects funded in the FY 2022/2023 were allocated funds to full completion except construction of NG-CDFC Offices which will be funded to completion in the subsequent financial year. However funds disbursement delay has delayed implementation of some funded projects to completion as at the close of the Financial Year.

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Table of budget performance against actual amounts

NO.	SECTOR	AMOUNT ALLOCATED	ACTUAL PAYMENT
1.	EDUCATION	30,000,000	18,000,000
2.	BURSARY	63,191,703	35,216,503
3.	ENVIRONMENT	3,039,203	0
4.	SPORT	3,039,203	3,039,203

Budget Performance Against Actual Amounts



During the financial year under review, NG-CDFC took the issue of NG-CDFC Office construction to help safeguard properties and conflicts within the station.

Other areas of key achievements are renovation of classrooms to improve students learning environment which has a bigger impact in learning due through creating more learning spaces, helping the government meet the required health standard in line with schools.

At the time of the close of the financial year, all the projects allocated funds had not received funds from NG-CDF Board and most of the projects were ongoing. The on-going projects were being implemented well at a good pace.

IMPLEMENTATION CHALLENGES AND RECOMENDATION

The main challenge is delay and piecemeal in disbursement of funds which delays project completion within the financial year. The NG-CDFC recommends that funds be released to the constituency immediately the projects are approved.

The NG-CDFC encourages the PMCs to start the project procurement/ implementation immediately project cleared and code list received. The NG-CDFC immediately releases to the PMCs within a week of receipt from NG-CDF board to minimise delays in project implementation.

SAMPLE OF THE PROJECTS IMPLEMENTED



KoinangePri School - Renovation of 3 classrooms – Funded under emergency(Complete and in use)



Constituency Sports(Complete)



Kaptembwo Police Station - Rehabilitation of Perimeter wall – Funded under emergency(Complete and in use)



Eileen NgochochPri School - Renovation of 4 classrooms – Funded under emergency(Complete and in use)

.....
 Name *Wilfred Omaina*
 CHAIRMAN NGCDF COMMITTEE

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4. Statement of Performance against Predetermined Objectives for FY2022/23

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 NakuruTown West Constituency 2023-2027plan are to:

- I. Enhance access to education in the constituency.
- II. Establish new institutions such as schools and centres.
- III. Improve and enhance the state of existing road/bridges.
- IV. Improve and enhance ICT infrastructure.
- V. Enhance security in each and every part of the constituency.
- VI. Nurture talent and promote sports in the constituency.
- VII. Enhance better use and management of the environment to serve current and future generations.

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:

S	Objective	Outcome	Indicator	Performance
Education	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels</i>	<i>In FY 2022/23 -we increased number of classrooms by 48 through renovations, laboratories in in Primary schools from 0 to12 in the following schools; Mwariki Primary School, KibowenKomen Primary School, Heshima Primary School, Kaptembwo Primary School, Koinange Primary School, Muslim Primary School, Uhuru</i>

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				<p>Primary School, Prison Primary School, Magoon Primary School, Kigonor Primary School, Barut Primary School, Parkview Primary School.</p> <p>-Bursary beneficiaries at all levels were as per the attached schedules</p>
Security	<i>To Enhance security in each and every part of the constituency</i>	<i>Increased/ improvement in number of security instalations and chief/ assistant chiefs camps</i>	<i>Number of security structures constructed/ rehabilitated.</i>	<i>In FY 2022/23 -we haveRehabilitated Kaptembwo Police station Perimeter wall which collapsed through emergency funds.</i>
Environment	<i>Enhance better use and management of the environment to serve current and future generations</i>	<i>Increased tree cover and better climate.</i>	<i>Number of Tree seedling planted in schools.</i>	<i>In FY 2022/23 -we have allocated funds for purchase and planting of 6,600 tree seedlings in 22 schools</i>
Sports	<i>To nature talent and promote social integration in the constituency.</i>	<p><i>Increase in social integration.</i></p> <p><i>Reduction of crime.</i></p> <p><i>Improved Cohesion among communities</i></p>	<p><i>Number of Tournaments organized and done.</i></p> <p><i>Number of sports uniforms distributed to Clubs,</i></p> <p><i>Trophies awarded to winning teams.</i></p>	<i>In the FY 2022/23. We have improved communities integration through clubs participation from preliminary stage to finals, where sports uniforms were awarded 20 set of pairs to 20 teams and 45 balls to participating and winning teams</i>
Emergency	<i>To cater for any unforeseen occurrence in</i>	<i>Prevent, protect against, mitigate,</i>	<i>Number of projects and activities responded to.</i>	<i>In the FY 2022/23. We responded to</i>

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	the constituency during the Financial Year	respond to, and recover from the threats and hazards that pose the greatest risk		emergency occurrences through renovation of Collapsed perimeter wall at kaptembwo police station, Renovation of 3 classrooms at Koinange Primary School, Renovation of 4 classrooms at Eileen Ngochoch Primary School,
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5. Governance Statement.

The NGCDFC Members are appointed in accordance with the NG-CDF Act 2015 amended 2016 and 2022, Section 43 (1,2,3 & 4) ,and It's regulation 5(2) where call for application is made and vetting is done in line with Act and regulation, applications vetted and report submitted to NG-CDF Board.

The NGCDFC Members are removed in accordance with the guidelines outlined in the NG-CDF Act of 2015 amended 2016 and 2022, Section 43 (13 & 14)of the Act upon receipt of a complaint against a member.A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) ***“Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of thirty days”*** and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

Roles and functions of the NG-CDF Committee

- i. Build the capacity of project management committees and Sensitize the Community on the operations of the Fund;
- ii. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- iii. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- iv. Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- v. In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- vi. Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- vii. in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- viii. Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;

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- ix. Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- x. Ensure that all projects receive adequate funding and are completed within three years;
- xi. Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant
- xii. government agencies;
- xiii. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- xiv. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- xv. Ensure that project reports are prepared and submitted to the Board;
- xvi. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- xvii. Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- xviii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- xix. Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
- xx. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- xxi. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain-
- a) A list of all the new projects commenced during the financial year and their completion status; and
- b) A list of all projects approved, funded and commenced during previous financial years, and their completion status;
- xxii. Enter into performance contracting with the Board on an annual basis;
- xxiii. In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- xxiv. Receive returns from project management committees in accordance with regulation 15;
- xxv. Maintain a database of project management committees and reports from the respective committees;

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- xxvi. Ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented;
- xxvii. Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
- xxviii. Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
- xxix. Ensure that the committee does not enter into commitments for which funding has not been allocated;
- xxx. Ensure projects are labelled in accordance with the guidelines issued by the Board; and
- xxxi. Perform any other function assigned to it by the Board

Upon constitution of new Committee, members are inducted and shown their mandates on project management and their mandates as committee members. NGCDFC Members are trained in line with the provisions of the act to build their capacity on project management and implementation.

As at the close of the financial year NG-CDFC committee had conducted a total of 22 meetings.

Allowances were paid in line with the provisions of the Act.

The NG-CDFC declares conflict of interest before every meeting to ensure integrity in committee operations.

6. Environmental and Sustainability Reporting

Nakuru Town West 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 Nakuru Town West NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Nakuru Town West 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

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

3. Employee welfare

We invest in providing the best working environment for our employees. Nakuru Town West 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. Nakuru Town West constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Nakuru Town West NG-CDF 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.

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



.....
Name: Faith Kathambi
Fund Account Manager.

7. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Nakuru Town West 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, 2023. 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-NAKURU TOWN WEST Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Nakuru Town West Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Nakuru Town West 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

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for. Further the Accounting Officer confirms that the constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Nakuru Town West Constituency financial statements were approved and signed by the Accounting Officer on **8th April, 2024**


.....
Name: Faith Kathambi
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NAKURU TOWN WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

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 the 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 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 - Nakuru Town West Constituency set out on page

Report of the Auditor-General on National Government Constituencies Development Fund - Nakuru Town West Constituency for the year ended 30 June, 2023

1 to 50, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts 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 National Government Constituencies Development Fund - Nakuru Town West Constituency as at 30 June, 2023, 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, 2015 and National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Variances Between Financial Statements and Supporting Schedules

The statement of receipts and payments reflects total payments of Kshs.85,526,400 which includes Kshs.10,494,805 relating to four (4) components. However, the schedules supporting the components reflected Kshs.9,519,041 resulting in an unexplained variance of Kshs.975,764.

In the circumstances, the accuracy and completeness of the expenditure amount of Kshs.10,494,805 could not be confirmed.

2. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers of Kshs.45,891,897 as disclosed in Note 8 to the financial statements. Included in this balance is bursary to secondary schools and tertiary institutions of Kshs.35,120,235 and Kshs.96,268 respectively totalling Kshs.35,216,503. However, the supporting schedules provided did not indicate student names, admission numbers, school/institution and bursary amount awarded. Further, the criteria for vetting the bursary applications and the vetting committee minutes were not provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements of Kshs.35,216,503 could not be confirmed.

3. Unsupported Project Management Committee Bank Balances

Note 18.4 and Annex 5 to the financial statements reflect Project Management Committee (PMC) bank balance of Kshs.6,438,018. However, the cash books, certificates of bank balances and bank reconciliation statements were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.6,438,018 could not be confirmed.

4. Incomplete Fixed Asset Register

Annex 4 to the financial statements reflects the summary of fixed assets register historical cost of Kshs.11,393,953 which includes land acquisition of Kshs.6,000,000. However, the land acquisition was not supported by a title deed. Further, the summary excludes the value of intangible assets of the Fund. In addition, and as reported previously, the police report on stolen assets valued at Kshs.408,639 was not provided for audit.

In the circumstances, the accuracy and completeness of summary of fixed assets register could not be confirmed.

5. Unsupported Renovation of Classrooms

The statement of receipts and payments reflects transfers to other Government units of Kshs.18,000,000 spent on renovation of classrooms in three primary schools. However, the renovation works were not supported by pre and post inspection reports from the Sub-County Public Works Office to confirm that the works were undertaken according to the specifications.

In the circumstances, the accuracy and completeness of renovations of classrooms expenditure of Kshs.18,000,000 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 - Nakuru Town West 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.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects a final receipts budget and actual on comparable basis Kshs.153,917,313 and Kshs.89,004,500 respectively resulting in an under-funding of Kshs.64,912,813 or 42% of the budget. However, the Fund spent a balance of Kshs.85,526,399 against actual receipts of Kshs.89,004,500 resulting in under-utilization of Kshs.3,478,101 or 4% of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

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

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or provided any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the 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. Failure to Report Emergency Expenditure

The statement of receipts and payments reflects other grants and transfers of Kshs.45,891,896 as disclosed in Note 8 to the financial statements includes an amount of Kshs.7,636,190 in respect to emergency projects. However, no reports were made to the Board within thirty (30) days of completion of the projects. This was contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which provides that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

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

2. Irregular Committee Allowances

The statement of receipts and payments and Note 5 to the financial statements reflects committee expenses of Kshs.3,004,500 which includes allowances totalling Kshs.770,000 in respect of payments made to non-gazetted members of the Fund. This was contrary to Section 43(4) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) that provides the names of the persons selected under subsection (3) to be submitted by the Board to the National Assembly for approval before appointment and gazettment by the Board.

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 June, 2024

Report of the Auditor-General on National Government Constituencies Development Fund - Nakuru Town West Constituency for the year ended 30 June, 2023


Nakuru Town Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

9. Statement of Receipts and Payments for the Year Ended 30th June 2023


	Note	2022-2023	2021-2022
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	89,000,000	182,177,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	4,500	-
TOTAL RECEIPTS		89,004,500	182,177,758
PAYMENTS			
Compensation of employees	4	2,931,400	3,908,497
Committee expenses	5	3,004,600	2,468,000
Use of goods and services	6	4,678,901	5,731,855
Transfers to Other Government Units	7	18,900,000	62,831,010
Other grants and transfers	8	45,891,897	100,390,638
Acquisition of Assets	9	6,000,000	-
Oversight Committee Expenses	10	1,519,602	-
Other Payments	11	3,500,000	19,955,207
TOTAL PAYMENTS		85,526,400	195,285,207
SURPLUS/DEFICIT		3,478,100	(13,107,449)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

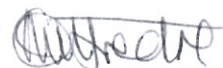
The Constituency financial statements were approved by the NGCDFC on **8th April, 2024** and signed by:



Fund Account Manager
Name: Faith Kathambi



National Sub-County
Accountant
Name: Rahab Mathu
ICPAK M/No: 15196



Chairman NG-CDF Committee
Name: Wilfred Omariba

**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

10. Statement Of Assets and Liabilities As At 30th June, 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	5,435,239	1,957,139
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		5,435,239	1,957,139
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		5,435,239	1,957,139
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL ASSETS		5,435,239	1,957,139
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	1,957,139	15,064,588
Prior year adjustments	16	-	-
Surplus/Deficit for the year		3,478,100	(13,107,449)
NET FINANCIAL POSITION		5,435,239	1,957,139

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on **8th April, 2024** and signed by:



Fund Account Manager

Name: Faith Kathambi



National Sub-County
Accountant

Name: Rahab Mathu
ICPAK M/No: 15196



Chairman NG-CDF Committee

Name: Wilfred Omariba

**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

11. Statement Of Cash Flows for The Year Ended 30th June 2023


		2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	89,000,000	182,177,758
Other Receipts	3	4,500	-
Total		89,004,500	182,177,758
Payments for operating activities			
Compensation of Employees	4	2,931,400	3,908,497
Committee expenses	5	3,004,600	2,468,000
Use of goods and services	6	4,678,901	5,731,855
Transfers to Other Government Units	7	18,000,000	62,831,010
Other grants and transfers	8	45,891,896	100,390,638
Constituency oversight expenses	10	1,519,602	
Other Payments	11	3,500,000	19,955,207
Total		79,526,399	195,285,207
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
Net Adjustments		-	-
Net cash flow from operating activities		9,478,101	(13,107,449)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(6,000,000)	-
Net cash flows from Investing Activities		(6,000,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	12A	1,957,139	15,064,588
Cash and cash equivalent at END of the year		5,435,239	1,957,139

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on **8th April, 2024** and signed by:


Fund Account Manager

Name: Faith Kathambi


National Sub-County
Accountant

Name: Rahab Mathu
ICPAK M/No: 15196


Chairman NG-CDF Committee

Name: Wilfred Omariba

Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

12. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	151,960,174	1,957,139	-	153,917,313	89,000,000	62,960,174	59.1%
Proceeds from Sale of Assets				-	-	-	0.0%
Other Receipts		4,500		4,500	4,500	-	100.0%
TOTAL RECEIPTS	151,960,174	1,961,639	-	153,921,813	89,004,500	62,960,174	59.1%
PAYMENTS							
Compensation of Employees	3,939,085	6,266		3,945,351	2,931,400	1,013,951	74.3%
Committee expenses	3,228,000			3,228,000	2,034,000	1,194,000	63.0%
Use of goods and services	6,509,330	1,616,034		8,125,364	5,649,501	2,475,863	69.5%
Transfers to Other Government Units	30,000,000			30,000,000	18,000,000	12,000,000	60.0%
Other grants and transfers	76,900,658	334,839		77,235,497	45,891,896	31,343,600	59.4%
Acquisition of Assets	6,000,000			6,000,000	6,000,000	-	100.0%
Oversight Committee Expenses	1,519,602			1,519,602	1,519,602	-	100.0%
Other Payments	3,500,000			3,500,000	3,500,000	-	100.0%
Unapproved projects	20,363,499			20,363,499	-	20,367,999	0.0%
TOTAL	151,960,174	1,957,139	-	153,917,313	85,526,399	68,395,413	55.6%

Explanatory Notes.

**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

- (a) Amount owing from NG-CDF Board Ksh.62,960,173 and Kshs 4,200 is AIA.
 (b) The compensation to employees was spend at 74% due to delay in staff employment caused by political change in the country.
 (c) The underutilization in the financial statement is due to the delayed disbursement of Funds by the board.

Description	Amount
Budget utilisation difference totals	68,395,413
Less undisbursed funds receivable from the Board as at 30th June 2023	62,964,674
	5,430,739
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2022/2023	5,430,739

The Constituency financial statements were approved by NG CDFC on **8th April, 2024** and signed by:


Fund Account Manager

Name: Faith Kathambi


National Sub-County Accountant

Name: Rahab Mathu
ICPAK M/ No:15196


Chairman NG-CDF Committee

Name: Wilfred Omariba

Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,939,085	6,266		3,945,351	2,931,400	1,013,951	74.3%
1.2 Committee allowances	1,128,000	451,758		1,579,758	854,000	725,758	54.1%
1.3 Use of goods and services	4,050,525	402,828		4,453,353	3,471,402	981,951	78.0%
Total	9,117,611	860,852	-	9,978,462	7,256,802	2,721,660	72.7%
2.0 Monitoring and evaluation						-	
2.1 Capacity building	1,500,000			1,500,000	1,411,200	88,800	94.1%
2.2 Committee allowances	2,100,000	567,000		2,667,000	1,180,000	1,487,000	44.2%
2.3 Use of goods and services	958,805	194,448		1,153,253	766,899	386,354	66.5%
Total	4,558,805	761,448	-	5,320,253	3,358,099	1,962,154	63.1%
3.0 Emergency							
3.1 Primary Schools							
Eileen Ng'ochoch					3,299,000	(3,299,000)	
Koinange Primary					2,437,190	(2,437,190)	
3.2 Secondary schools					-	-	
3.3 Tertiary institutions					-	-	
3.4 Security projects					-	-	

Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Kaptembwo Police Station					1,900,000	(1,900,000)	
3.5 Unutilised	7,636,190	329,197		7,965,387		7,965,387	0.0%
Total	7,636,190	329,197		7,965,387	7,636,190	329,197	95.9%
4.0 Bursary and Social Security				-			
4.1 Secondary Schools	60,186,061	691		60,186,752	35,120,235	25,066,517	58.4%
4.2 Tertiary Institutions	3,000,000	4,951		3,004,951	96,268	2,908,683	3.2%
4.3 Social Security				-		-	
4.4 Special Needs				-	-		
Total	63,186,061	5,642	-	63,191,703	35,216,503	27,975,200	55.7%
5.0 Sports				-		-	
5.1	300,000			300,000	300,000	-	100.0%
	2,739,203			2,739,203	2,739,203	-	100.0%
Total	3,039,203			3,039,203	3,039,203	-	100.0%
6.0 Environment							
Kelelwet Secondary school	138,000			138,000		138,000	0.0%
Mama Ngina Primary school	138,000			138,000		138,000	0.0%
Eileen Ngochoch Primary school	138,000			138,000		138,000	0.0%
Kelelwet Primary school	138,000			138,000		138,000	0.0%
Prisons Primary School	138,000			138,000		138,000	0.0%
Milimani Primary school	138,000			138,000		138,000	0.0%
Kenyatta secondary school	138,000			138,000		138,000	0.0%
Mwariki Primary school	138,000			138,000		138,000	0.0%
Nakuru West Primary school	138,000			138,000		138,000	0.0%
Barut Primary school	138,000			138,000		138,000	0.0%
Muslim Primary school	138,000			138,000		138,000	0.0%
Kibowen Komen Primary school	138,000			138,000		138,000	0.0%

Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Moi Primary school	138,000			138,000		138,000	0.0%
Koinange Primary School	138,000			138,000		138,000	0.0%
Hill spacial School	138,000			138,000		138,000	0.0%
Park view Primary school	138,000			138,000		138,000	0.0%
Crater view Secondary school	138,000			138,000		138,000	0.0%
Kaptembwo Primary school	138,000			138,000		138,000	0.0%
Uhuru Primary school	141,203			141,203		141,203	0.0%
Heshima Primary school	138,000			138,000		138,000	0.0%
Kiptenden Primary school	138,000			138,000		138,000	0.0%
Mwariki Primary school	138,000			138,000		138,000	0.0%
				-		-	
Total	3,039,203	-	-	3,039,203	-	3,039,203	0.0%
7.0 Primary Schools Projects							
Mwariki Primary school	200,000			200,000		200,000	0.0%
Kibowen komen primary school	200,000			200,000		200,000	0.0%
Heshima Primary school	200,000			200,000		200,000	0.0%
Kaptembwo Primary school	200,000			200,000		200,000	0.0%
Koinange Primary school	200,000			200,000		200,000	0.0%
Muslim primary school	200,000			200,000		200,000	0.0%
Uhuru Primary school	200,000			200,000		200,000	0.0%
Prisons primary school	200,000			200,000		200,000	0.0%
Mogoon Primary school	200,000			200,000		200,000	0.0%
Kigonor primary school	200,000			200,000		200,000	0.0%
Barut Primary school	200,000			200,000		200,000	0.0%
Parkview Primary school	200,000			200,000		200,000	0.0%
Mogoon Primary school	6,000,000			6,000,000	6,000,000	-	100.0%

**Nakuru Town West Constituency
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Uhuru Primary school	6,000,000			6,000,000		6,000,000	0.0%
Muslim primary school	6,000,000			6,000,000	6,000,000	-	100.0%
Koinange Primary school	6,000,000			6,000,000	6,000,000	-	100.0%
Total	26,400,000	-	-	26,400,000	18,000,000	8,400,000	68.2%
8.0 Secondary Schools Projects						-	
Mwariki Secondary School	3,600,000			3,600,000		3,600,000	0.0%
				-		-	
Total	3,600,000	-	-	3,600,000	-	3,600,000	0.0%
9.0 Tertiary institutions Projects				-		-	
						-	
Total	-	-	-	-	-	-	
10.0 Security Projects				-		-	
				-		-	
				-		-	
				-		-	
Total	-	-	-	-	-	-	
11.0 Acquisition of assets				-		-	
Nakuru Town West NG-CDF Office	6,000,000			6,000,000	6,000,000	-	100.0%
	-		-	-	-	-	
	-		-	-	-	-	
	-		-	-			
Total	6,000,000		-	6,000,000	6,000,000	-	100.0%
12.0 Oversight Committee Expenses (itemize)				-		-	
Committee Allowance	600,000			600,000	600,000	-	100.0%
Goods and services	919,602			919,602	919,602	-	100.0%

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Total	1,519,602	-	-	1,519,602	1,519,602	-	100.0%
12.0 Other payments				-		-	
Strategic plan	3,500,000			3,500,000	3,500,000	-	100.0%
Total	3,500,000	-	-	3,500,000	3,500,000	-	100.0%
13.0 unallocated fund							
Unapproved projects	20,363,499			20,363,499		20,363,499	0.0%
AIA						-	
PMC savings							
Total	20,363,499		-	20,363,499	-	20,363,499	0.0%
	151,960,174	1,957,139	-	153,917,313	85,526,399	68,390,913	55.6%

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

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Nakuru Town West 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.

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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.

Significant Accounting Policies continued

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.

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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.

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

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 2022 for the period 1st July 2022 to 30th June 2023 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.

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Significant Accounting Policies Continued

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 2023.

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.

**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
Normal Allocation	Kshs	Kshs
AIE NO. B105236		33,000,000
AIE NO. B105399		34,000,000
AIE NO. B105614		10,000,000
AIE NO. B105891		22,000,000
AIE NO. B128647		5,000,000
AIE NO. B128961		12,000,000
AIE NO. B154157		12,000,000
AIE NO. B164387		18,000,000
AIE NO. B155540		24,088,879
AIE NO. B089064		12,088,879
AIE NO. B 185203	7,000,000	
AIE NO. B 185738	14,000,000	
AIE NO. B 185394	7,000,000	
AIE NO. B 206054	5,000,000	
AIE NO. B 206395	12,000,000	
AIE NO. B 205848	12,000,000	
AIE NO. B 207608	16,000,000	
AIE NO. B 207973	16,000,000	
TOTAL	89,000,000	182,177,758

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	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	-	-
Others (specify)	-	-
Total	-	-

**Nakuru Town West Constituency
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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
Description		
NG-CDFC Basic staff salaries	2,713,600	2,130,060
Personal allowances paid as part of salary		
House allowance	-	292,802
Transport allowance	-	275,389
Other personal allowances	-	295,748
Leave allowance	-	-
Gratuity-contractual employees	-	792,098
Employer Contributions Compulsory national social security schemes	217,800	122,400
TOTAL	2,931,400	3,908,497

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	2,077,000	2,468,000
Other committee expenses	927,600	0
Total	3,004,600	2,468,000

**Nakuru Town West Constituency
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3. Other Receipts

Description	2022-2023	2021-2022
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	4,500	
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	4,500	-

Nakuru Town West Constituency
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6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	70,000	115,000
Communication, supplies and services	354,400	353,500
Domestic travel and subsistence	1,017,000	844,600
Printing, advertising and information supplies & services	147,370	0
Rentals of produced assets		-
Training expenses	456,600	1,500,000
Hospitality supplies and services	359,300	51,700
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,140,891	2,230,055
Fuel , oil & lubricants	-	0
Other operating expenses	837,140	0
Bank Service, commision and charges	68,200	73,000
Security operations	228,000	144,000
Routine maintenance - vehicles and other transport equipment	-	0
Routine maintenance- other assets	-	420,000
TOTAL	4,678,901	5,731,855

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools	18,000,000	51,631,010
Transfers To Secondary Schools	-	11,200,000
Transfers To Tertiary Institutions	-	
Total	18,000,000	62,831,010

Nakuru Town West Constituency
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8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	35,120,235	63,414,900
Bursary -Tertiary (see attached list)	96,268	500,500
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	-	21,056,895
Sports Projects (see attached list)	3,039,203	2,741,778
Environment Projects (see attached list)	-	5,483,555
Emergency Projects (see attached list)	7,636,190	7,193,010
TOTAL	45,891,896	100,390,638

**Nakuru Town West Constituency
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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land- NG-CDF Office	6,000,000	-
Acquisition Intangible Assets	-	-
Total	6,000,000	0

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	600,000	-
Other COC expenses	919,602	-
TOTAL	1,519,602	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	3,500,000	-
ICT Hub	-	-
		19,955,207
	3,500,000	19,955,207

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Family Bank, Nakuru Finance Branch A/C no. 018000049795</i>	5,435,239	1,957,139
Total	5,435,239	<u>1,957,139</u>
12 B: Cash on Hand		
Location 1		
Location 2		
Location 3		
Other Locations (<i>Specify</i>)		
Total		

13. Outstanding Imprests

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

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Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
	KShs	KShs
Retention as at 1 st July (A)		
Retention held during the year (B)		
Retention paid during the Year (C)		
Closing Retention as at 30 th June D= A+B-C		

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)		
Gratuity held during the year (B)		
Gratuity paid during the Year (C)		
Closing Gratuity as at 30 th June D= A+B-C		

15. Fund Balance B/F

	(1st July 2023-1)	(1st July 2023-2)
	Kshs	Kshs
Bank accounts	1,957,139	15,064,588
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	1,957,139	15,064,588

**Nakuru Town West Constituency
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16. Prior Year Adjustments

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	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		
Net changes in accounts Receivables D - A		

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)		
Deposit and Retentions held during the year (B)		
Deposit and Retentions paid during the Year (C)		
closing account payables D= A+B-C		
Net changes in accounts payables D-A		

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		
Total		

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff		
Others (<i>specify</i>)		
Total		

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	1,013,951	6,266
Committee expense	1,194,000	
Use of goods and services	2,475,863	1,616,033
Amounts due to other Government entities (see attached list)	12,000,000	
Amounts due to other grants and other transfers (see attached list)	31,343,600	334,839
Acquisition of assets	-	-
Oversight Committee Expenses	-	-
Other Payments (<i>specify</i>)	-	-
Funds pending approval	20,363,499	4,500
Total	68,395,413	1,961,639

**Nakuru Town West Constituency
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18.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	6,438,018	31,725,932
Total	6,438,018	31,725,932

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Nakuru Town West Constituency
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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Nakuru Town West Constituency
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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
Compensation of employees		1,013,951	6,266	
Committee expenses		1,194,000		
Use of goods & services		2,475,863	1,616,034	
Sub-Total		4,683,813	1,622,299	
Emergency		329,197	329,197	
Amounts due to other Government entities				
Mwariki Primary school	Construction of Junior secondary school laboratory	200,000		Awaiting Disbursement
Kibowen komen primary school	Construction of Junior secondary school laboratory	200,000		Awaiting Disbursement
Heshima Primary school	Construction of Junior secondary school laboratory	200,000		Awaiting Disbursement
Kaptembwo Primary school	Construction of Junior secondary school laboratory	200,000		Awaiting Disbursement
Koinange Primary school	Construction of Junior secondary school laboratory	200,000		Awaiting Disbursement
Muslim primary school	Construction of Junior secondary school laboratory	200,000		Awaiting Disbursement
Uhuru Primary school	Construction of Junior secondary school laboratory	200,000		Awaiting Disbursement
Prisons primary school	Construction of Junior secondary school laboratory	200,000		Awaiting Disbursement
Mogoon Primary school	Construction of Junior secondary school laboratory	200,000		Awaiting Disbursement
Kigonor primary school	Construction of Junior secondary school laboratory	200,000		Awaiting Disbursement
Barut Primary school	Construction of Junior secondary school laboratory	200,000		Awaiting Disbursement
Parkview Primary school	Construction of Junior secondary school laboratory	200,000		Awaiting Disbursement
Uhuru Primary school		6,000,000		
Mwariki Secondary School		3,600,000		

**Nakuru Town West Constituency
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Sub-Total		12,000,000	-	
Amounts due to other grants and other transfers				
Kelelwet Secondary school	Environment	138,000		Awaiting Disbursement
Mama Ngina Primary school	Environment	138,000		Awaiting Disbursement
Eileen Ngochoch Primary school	Environment	138,000		Awaiting Disbursement
Kelelwet Primary school	Environment	138,000		Awaiting Disbursement
Prisons Primary School	Environment	138,000		Awaiting Disbursement
Milimani Primary school	Environment	138,000		Awaiting Disbursement
Kenyatta secondary school	Environment	138,000		Awaiting Disbursement
Mwariki Primary school	Environment	138,000		Awaiting Disbursement
Nakuru West Primary school	Environment	138,000		Awaiting Disbursement
Barut Primary school	Environment	138,000		Awaiting Disbursement
Muslim Primary school	Environment	138,000		Awaiting Disbursement
Kibowen Komen Primary school	Environment	138,000		Awaiting Disbursement
Moi Primary school	Environment	138,000		Awaiting Disbursement
Koinange Primary School	Environment	138,000		Awaiting Disbursement
Hill spacial School	Environment	138,000		Awaiting Disbursement
Park view Primary school	Environment	138,000		Awaiting Disbursement
Crater view Secondary school	Environment	138,000		Awaiting Disbursement
Kaptembwo Primary school	Environment	138,000		Awaiting Disbursement
Uhuru Primary school	Environment	141,203		Awaiting Disbursement
Heshima Primary school	Environment	138,000		Awaiting Disbursement
Kiptenden Primary school	Environment	138,000		Awaiting Disbursement
Mwariki Primary school	Environment	138,000		Awaiting Disbursement
4.1 Secondary Schools	Payment of bursary to needy students in secondary school	25,066,517	691	Awaiting Disbursement
4.2 Tertiary Institutions		2,908,683	4,951	Awaiting Disbursement

**Nakuru Town West Constituency
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Sub-Total		31,343,600		
Acquisition of assets				
Others (specify)				
Sub-Total				
Funds pending approval		20,363,499		
Sub-Total		20,363,499	4,500	
Grand Total		68,395,413	1,961,639	

Nakuru Town West Constituency
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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End 2022/2023
Land		6,000,000		6,000,000
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings	1,478,319			1,478,319
ICT Equipment, Software and Other ICT Assets	1,218,660			1,218,660
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	2,296,979	6,000,000		8,296,979

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Annex 5 –PMC Bank Balances As At 30th June 2023

NO.	PMC NAME	Account number	Bank	DATE A/C OPENED	Bank Balance	
					2022/2023	2021/22
					PMC	
1	Milimani Primary School	018000056290	Family Bank	16th July 2019		106
2	Koinange Primary School	018000056306	Family Bank	18th June 2019	6,116,887	1,027
3	Eileen Ngochoch Primary School	018000074108	Family Bank	2nd July 2018	157,915	3,041,102
4	Kiptenden Primary School	018000083120	Family Bank	25th March 2021		418
5	Moi Primary School	018000030028	Family Bank	24th March 2010		1,026,751
6	Uhuru Primary School	018000070592	Family Bank	24th June 2020		4,702,215
7	Muslim Primary School	018000056292	Family Bank	28th June 2019	544	1,567,544
8	Nakuru West Primary School	018000056279	Family Bank	17th June 2019		1,154,185
9	Kigonor Primary School	018000069292	Family Bank			476,111
10	Mogoon Primary School	018000073993	Family Bank	14th June 2018	1,212	2,281,212
11	Kelelwet Primary School	018000056278	Family Bank	23rd Oct. 2020		487,170
12	Kibowen Komen Primary School	018000064130	Family Bank	6th June 2019		1,616,589
13	Ingobor Primary School	018000074021	Family Bank			1,070,027
14	Lalwet Primary School	018000093108	Family Bank	14th June 2022		2,280,350
15	Mwariki Primary school	018000063319	Family Bank	14th July 2015		1,412
16	Craterview Secondary School	018000056663	Family Bank	28th May 2014		1,501,095
17	Tumaini House School	018000069307	Family Bank			2,395,563
18	Uhuru High School	018000064619	Family Bank			2,393,495
19	Kenyatta Secondary School	018000080091	Family Bank	21st July 2020		2,502,641
20	Mwariki Secondary school	018000056661	Family Bank	11th July 2020		1,762
21	MWARIKI CHIEF OFFICE	018000057569	Family Bank			615,360
22	KAPTEMBWO CHIEF	018000083668	Family Bank	31st May 2021		264
23	PARKVIEW CHIEF	018000080944	Family Bank			1
24	Dcc Nakuru West Headquarters	018000080747	Family Bank	14th Oct. 2020		2,605,901
25	Barut Kigonor Pry Access Road	018000092300	Family Bank			860

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26	Kelelwet sec school- kigonor roads	018000092138	Family Bank	17th March 2022		960
27	Soilo-Mogoon-Kapkures-Barut Roads	018000090878	Family Bank			-
28	Mwariki (Game Barut Hopewell Roads	018000091806	Family Bank	24th Feb. 2022		350
29	Nakuru Tow West Sports Committee	018000056700	Family Bank	30th May 2014	101,461	1,458
30	Nakuru Town West Strategic Plan	018000097163	Family Bank		59,860	
31	Kaptembwo Police Station	018000076476	Family Bank		137	
					6,438,018	31,725,932

**Nakuru Town West Constituency
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Annex 6: 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. Variances between the Financial Statements and Ledger balances	<p>The financial statements presented for audit had variances of Kshs. 1,005,098 between the components shown below and supporting ledger balances.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S/NO</th> <th>Details</th> <th>Note to the Financial Statements</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>NG-CDF Basic Staff Salaries</td> <td>4</td> </tr> <tr> <td>2</td> <td>House allowance</td> <td>4</td> </tr> <tr> <td>3</td> <td>Transport Allowance</td> <td>4</td> </tr> <tr> <td>4</td> <td>Other Personal Allowances</td> <td>4</td> </tr> <tr> <td>5</td> <td>Gratuity to Contractual Employees</td> <td>4</td> </tr> <tr> <td>6</td> <td>Other Grants and Other Transfers</td> <td>6</td> </tr> <tr> <td colspan="2" style="text-align: center;">Total</td> <td></td> </tr> </tbody> </table> <p>In the circumstances, the accuracy and validity of the financial statement of the financial statement balances could not be confirmed.</p>	S/NO	Details	Note to the Financial Statements	1	NG-CDF Basic Staff Salaries	4	2	House allowance	4	3	Transport Allowance	4	4	Other Personal Allowances	4	5	Gratuity to Contractual Employees	4	6	Other Grants and Other Transfers	6	Total			<p>During the month of February 2021, while preparing the payment voucher, one staff was erroneously omitted from the payroll. It was discovered after the cheques for other staff members had been processed thus it led to the preparation of another payment voucher for the individual staff. The difference noted by the audit team is as a result of this voucher. The office has provided a copy of the payment vouchers and the staff details as indicated.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S/NO</th> <th>Name</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>NG-CDF Basic Staff Salaries</td> </tr> <tr> <td>2</td> <td>House allowance</td> </tr> <tr> <td>3</td> <td>Transport Allowance</td> </tr> <tr> <td>4</td> <td>Other Personal Allowances</td> </tr> <tr> <td colspan="2" style="text-align: center;">Total</td> </tr> </tbody> </table> <p>ii. Gratuity to contractual employees.</p> <p>During the financial year 2021/2022, gratuity was paid to staff in to contractual periods ie. Gratuity for the year starting 1st July 2020 to 30th June 2021 Kshs.366, 086.07 and the one for the year starting 1st July 2021 to 30th June 2022 Kshs.426, 012 giving a total stated by the audit team as a variance of Kshs.792, 098.</p> <p>The office has provided a copy of the payment vouchers and other documents for audit verification.</p> <p style="text-align: center;">GRATUITY FOR ONE YEAR 1ST JULY 2020-30TH JUNE 2021</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S / N</th> <th>NAMES</th> <th>BASI C PAY</th> <th>ANNUAL</th> <th>Basic pay x 21%</th> <th>PA YE</th> <th>NET PAY</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	S/NO	Name	1	NG-CDF Basic Staff Salaries	2	House allowance	3	Transport Allowance	4	Other Personal Allowances	Total		S / N	NAMES	BASI C PAY	ANNUAL	Basic pay x 21%	PA YE	NET PAY								Not Resolved	December, 2024
		S/NO	Details	Note to the Financial Statements																																																		
		1	NG-CDF Basic Staff Salaries	4																																																		
		2	House allowance	4																																																		
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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)
		O							
		1	Mordecai Atinga Kawaka	26,32 3.00	315,876. 00	66,33 3.96	19,8 99.8 7	46,434 .09	
		2	Lorna Chepkemoi Ngetich	24,40 3.00	292,836. 00	61,49 5.56	18,4 48.3 5	43,047 .21	
		4	Edward Onyango Owenga	16,69 2.00	200,304. 00	42,06 3.84	5,77 5.96	36,287 .88	
		5	Jason O. Getare	26,32 3.00	315,876. 00	66,33 3.96	19,8 99.8 7	46,434 .09	
		6	Gladys Moraa Mariita	12,08 2.00	144,984. 00	30,44 6.64	-	30,446 .64	
		7	Julius Nyamwaro Soranus	14,08 2.00	168,984. 00	35,48 6.64	-	35,486 .64	
		3	James Orembe Nyasaka	33,82 3.00	304,407. 00	63,92 5.47	17,9 27.4 0	45,998 .07	
			TOTAL	153,7 28.00	1,743,26 7.00	366,0 86.07	81,9 51.4 5	284,13 4.62	
GRATUITY FOR ONE YEAR 1ST JULY 2021-30TH JUNE 2022									
		S / N O	NAMES	BASIC PAY	ANNUA L	GRAT UITY	TAX		
		1	Mordecai Atinga Kawaka	26,323. 00	315,876. 00	82,127. 76	29,37 6.15		
		2	Lorna Chepkemoi Ngetich	24,403. 00	292,836. 00	76,137. 36	22,84 0.89		
		3	Edward Onyango Owenga	16,692. 00	200,304. 00	52,079. 04	10,78 3.56		

**Nakuru Town West Constituency
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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	Jason O. Getare	26,323.00	315,876.00	82,127.76	29,376.15	52,751.61															
		5	Gladys Moraa Mariita	12,082.00	144,984.00	37,695.84	-	37,695.84															
		6	Julius Nyamwaro Soranus	14,082.00	168,984.00	43,935.84	-	43,935.84															
		7	Willy Gwaka Onyancha	22,500.00	270,000.00	70,200.00	17,815.00	52,385.00															
		8	Hellen Moraa Machoka	11,700.00	140,400.00	36,504.00	-	36,504.00															
		9	Joshua Wanjala Ngotoa	11,700.00	140,400.00	36,504.00	-	36,504.00															
		10	Callen.M.Nyankabaria	11,700.00	140,400.00	36,504.00	-	36,504.00															
			TOTAL	177,505.00	2,130,060.00	553,815.60	110,191.75	443,623.85															
		<p>Other grants and other transfers</p> <p>Under other grants and transfers, your audit team has stated a difference between the amounts stated in the financial statement and ledger amount of Kshs. 189,500. According to the office, the amount stated in the financial statement is the correct figure as analyzed below.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%;">Voucher Date</th> <th style="width: 20%;">Voucher</th> </tr> </thead> <tbody> <tr> <td>Bursary various</td> <td>22/07/2021</td> <td></td> </tr> <tr> <td>Bursary various</td> <td>22/08/2021</td> <td></td> </tr> <tr> <td>Bursary various</td> <td>13/10/2021</td> <td></td> </tr> <tr> <td>Bursary various</td> <td>15/11/2021</td> <td></td> </tr> </tbody> </table>								Voucher Date	Voucher	Bursary various	22/07/2021		Bursary various	22/08/2021		Bursary various	13/10/2021		Bursary various	15/11/2021	
	Voucher Date	Voucher																					
Bursary various	22/07/2021																						
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**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
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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)		
		Bursary various	17/12/2021	031	14,791,000.00		
		Bursary various	18/11/2021	27	2,553,100.00		
		Bursary various	27/06/2022	119	229,000.00		
		Bursary various	29/06/2022	134	1,035,000.00		
		Bursary various	25/02/2022	052	1,388,000.00		
		Bursary various	28/04/2022	078	7,410,000.00		
		Bursary various	13/05/2022	079	727,700.00		
		Bursary various	20/05/2022	087	1,702,000.00	63,41	
		Bursary Tertiary	25/02/2022	053	329,500.00		
		Bursary Tertiary	31/03/2022	071	81,000.00		
		Bursary Tertiary	30/06/2022	129	90,000.00		
						50	
		Total				63,91	
		We have attached copies of payment vouchers bearing the details of the vouchers as per the financial statement for your verification.					
2. Unsupported Training Expenses	The statement of receipts and payments reflects use of goods and services totaling to Kshs.8, 199,855. The amount includes training expenses amounting Kshs. 1,500,000 as disclosed in Note 5 to the financial statements. However the training expenses relates to allowances paid to participants who attended various trainings which were Supported with the list of participants, need assessment, appointment/invitation	During the Financial Year 2021/2022 the Nakuru Town West Constituency NG-CDF had received 1,500,000.00 to undertake Training of the PMCs/NG-CDFCs on NG-CDF Related issues. Within the financial year the funds disbursed was used to train the PMCs, NG-CDFCs and		Not Resolved		December, 2024	

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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>letter, training programs, signed attendance register and justification for the allowance.</p> <p>In the circumstances, the accuracy and completeness of the training expenditure of Kshs.1, 500,000 as at 30 June, 2022 could not be confirmed.</p>	<p>NG-CDFC staff on NG-CDF Related issues and reported.</p> <p>Find attached document for audit verification.</p> <p>Training reports, attendances list and payments for NG-CDF Committee and NG-CDFC Staff, invitation memo, training program.</p>		
<p>3. Unsupported Office and General Supplies and Services</p>	<p>The statement of receipts and payments reflects use of goods and services amounting to Kshs.8, 199,855. The amount includes office and general supplies and services expenditure of Kshs.2, 230,055 as disclosed in Note 5 to the financial statements. However, the office and general supplies and services expenditure was not supported with delivery notes/ counter receipt vouchers, issue vouchers and stores ledger were not provided for audit verification.</p> <p>In the circumstances, the accuracy and completeness of the expenditure of</p>	<p>Office general supplies and services all the goods supplied and services offered to the office. NG-CDF Nakuru Town west complies with the procurement of goods and services. After goods have been received in the office they are recorded in S13 which is the goods received note. This is immediately after being received and the original copy of S13 is attached with the payment voucher for processing payments. The same items are transferred to the stores ledger book and they are issued for use through S11.</p> <p>Attached find copies delivery notes, S13- which is the delivery note, S11- which is the</p>	<p>Not Resolved</p>	<p>December, 2024</p>

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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)
	Kshs.2, 230,055 for office general supplies and services for the year ended 30 June, 2022 could not be confirmed.	issue voucher and stores ledger for audit verification.		
4. Unsupported Transfers to Other Government Units	<p>The statement of receipts and payments reflects transfer to other government units amounting to Kshs.62, 831,010 as disclosed in Note 6 to the financial statements. However, the tender advertisement, list of prequalified suppliers, inspection and acceptance reports, joint measurements and interim/ completion certificates issued by the inspection and acceptance committee, Project Management Committee (PMC) accounting records including cashbooks, bank statements and expenditure return and evidence that the projects were implemented in consultation with relevant the Government Departments were not provided for audit.</p> <p>In the circumstances, the accuracy and completeness of the transfer to other Government entities balance of Kshs.62,</p>	<p>NG-CDF Nakuru town west funded projects are managed and supervised by different PMCs.</p> <p>The mandate of Field operations officers is to guide them on the procurement process. The project only commences after the procurement process has been done correctly and they.</p> <p>The PMCs can commence the procurement process after they have been notified that the approval has been made on a given proposal. The payment for the projects is made in phases and after the approval by the public works officer as per the joint measurements. I have provided the copies of payment vouchers bearing the joint measurement before payment is made; tender process i.e tender advertisement, inspection and acceptance report and projects bank statements for audit verification.</p>	Not Resolved	December, 2024

Nakuru Town West Constituency

National Government Constituencies Development Fund (NGCDF)

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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)
	831,010 for the year ending 30 June, 2022 could not be confirmed			
5. Unsupported Bursary Awards	<p>The statement of receipts and payments reflects other grants and transfers totaling to Kshs. 100,390,638. The amount includes bursary to Secondary Schools amounting to Kshs.63, 414,900, and to Tertiary Institutions amounting to Kshs.500,500 all totaling to Kshs.63,915,400 as disclosed in Note 7 to the financial statements. However, financial returns acknowledging receipts of the funds and confirming that the amounts have been credited to the beneficiaries' fees account were not provided for audit verification. Further, the criteria for vetting the bursary application, vetting committee minutes and names of beneficiaries were not provided for audit verification.</p> <p>In the circumstances, the validity and transfer of the transfer to other Government entities balance of Kshs.63, 915,400 for the year ending 30 June, 2022</p>	<p>The NG-CDF Nakuru Town West has a defined procedure of awarding bursaries. It has a bursary committee which is mandated in ensuring that the needy students benefits from the Fund.</p> <p>The bursary committee issues the bursary forms through the NG-CDF office to constituents who fills it and return it to the office. After receiving the forms, they will then do vetting and then forward the names of those qualified for bursary to NG-CDFC. The office then will award the bursary and then write cheques. During the financial year under review, individual beneficiaries corrected cheques from the office. They were instructed that after taking cheques to various institutions to bring back an acknowledgement showing the beneficiary details. I have attached copies of the bursary receipts, school confirmation receipts showing the names of the beneficiaries and the amount credited to various students who</p>	Not Resolved	December, 2024

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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)
	could not be confirmed.	benefitted with the bursary. I have attached copies of receipts of beneficiaries and the return forms for your verification.		
6. Unsupported Security Projects Expenditure	The statement of receipts and payments reflects other grants and transfers amounting to Kshs. 100,390,638. The amount includes security projects expenditure of Kshs.21,056,895 as disclosed in Note 7 to the financial statements However, the tender advertisement, list of prequalified suppliers, inspection and acceptance reports, joint measurements and interim/completion certificates issued by the inspection and acceptance committee, Project Management Committee (PMC) accounting records including cashbooks, bank statements and expenditure return and evidence that the projects were implemented in consultation with relevant Government Departments were not provided for audit verification. Further, the security projects expenditure included	NG-CDF Nakuru town west funded projects are managed and supervised by different PMCs. The mandate of Field operations officers is to guide them on the procurement process. The project only commences after the procurement process has been done correctly and they. The PMCs can commence the procurement process after they have been notified that the approval has been made on a given proposal. The payment for the projects is made in phases and after the approval by the public works officer as per the joint measurements. I have provided the copies of payment vouchers bearing the joint measurement before payment is made; tender process i.e tender advertisement, inspection and acceptance report and projects bank statements for audit verification.	Not Resolved	December, 2024

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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>provisional sums of Kshs. 1,410,000 which had not been accounted for by the Fund.</p> <p>In the circumstance, the accuracy and completeness of the security project expenditure of Kshs.21, 056,638 for the year ending 30 June, 2022 could not be confirmed.</p>			
<p>7. Unsupported Sports Projects Expenditure</p>	<p>The statement of receipts and payments reflects other grants and transfers amounting to Kshs. 100,390,638. The amount includes environment projects expenditure of Kshs.2, 741,778 as disclosed in Note 7 to the financial statements which were incurred on the purchase of sports equipment for self-help groups which was not supported. Further, no explanation was provided for purchasing sport equipment for self-help groups which do not fall under sporting activities. The criteria for identifying the beneficiaries were also not provided for audit verification.</p> <p>In the circumstances, the validity and</p>	<p>I could not comprehend what the audit team meant</p>	<p>Not Resolved</p>	<p>December, 2024</p>

**Nakuru Town West Constituency
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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)
	accuracy of the environment projects expenditure of Kshs.2, 741,778 could not be confirmed.			
8. Unsupported Environment Expenditure	The statement of receipts and payments reflects other grants and transfers amounting to Kshs. 100,390,638. The amount includes environment projects expenditure of Kshs.5, 483,555 as disclosed in Note 7 to the financial statements. However, the tender advertisement, list of prequalified suppliers, inspection and acceptance reports, joint measurements and interim/completion certificates issued by the inspection and acceptance committee, Project Management Committee (PMC) accounting records including cashbooks, bank statements and expenditure return and evidence that the projects were implemented in consultation with relevant Government Departments were not provided for audit verification. Further, the environment projects expenditure included provisional sums totaling to	NG-CDF Nakuru Town west projects are implemented by the project implementation committee (PMC). After the office has received funds from the NG-CDF Board, they disburse the funds to the respective institutions through the PMC accounts. The disbursement is done after the institution has provided a certified Bill of Quantities. The PMCs then will carry out the tendering process guided by the sub-county procurement office in consultation with the public works engineer. Before any payment is made, the cost of work done estimates has to be done and joint measurement approved by the public works officer before writing a payment voucher. Attached find tender advertisement, tender minutes inspection and acceptance reports issued by the inspection and acceptance committee, joint measurement which is on	Not Resolved	December, 2024

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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>Kshs.725, 000 which were not accounted for.</p> <p>In the circumstances, the accuracy and completeness of the environmental expenditure amounting to Kshs.5, 483,555 for the year ending 30 June, 2022 could not be confirmed.</p>	<p>the payment voucher and completion certificates issued by the sub-county engineer for audit verification.</p>																						
<p>9. Unsupported Emergency Expenditure</p>	<table border="1" data-bbox="376 868 920 1334"> <thead> <tr> <th></th> <th>project</th> <th>Payee. and after which</th> <th>Project Activities</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Emergency</td> <td>Ingobor Primary School</td> <td>Renovation of 8 classrooms-roofing, Plastering, fixing panes</td> </tr> <tr> <td>2</td> <td>Primary School Projects</td> <td>Muslim Primary School</td> <td>Re-roofing and four 4 classrooms</td> </tr> <tr> <td>3</td> <td>Primary School Projects</td> <td>Muslim Primary School</td> <td>Construction of Toilet Block</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Total</td> </tr> </tbody> </table> <p>However, the expenditure was not supported. Further, the amount includes Kshs.3,600,000 incurred on the</p>		project	Payee. and after which	Project Activities	1	Emergency	Ingobor Primary School	Renovation of 8 classrooms-roofing, Plastering, fixing panes	2	Primary School Projects	Muslim Primary School	Re-roofing and four 4 classrooms	3	Primary School Projects	Muslim Primary School	Construction of Toilet Block				Total	<p>The three projects funded were of emergency in nature and the fall within the projects which fall within those projects which can be funded by NG-CDF. The institutions had written letter to the NG-CDF Nakuru Town West requesting for funding of the stated projects.</p> <p>I have attached project documents including, letters requesting for funding, photos of the projects before funding, tendering process documents and the NG-CDFC meeting approving the funding of the said projects for audit verification.</p>	<p>Not Resolved</p>	<p>December, 2024</p>
	project	Payee. and after which	Project Activities																					
1	Emergency	Ingobor Primary School	Renovation of 8 classrooms-roofing, Plastering, fixing panes																					
2	Primary School Projects	Muslim Primary School	Re-roofing and four 4 classrooms																					
3	Primary School Projects	Muslim Primary School	Construction of Toilet Block																					
			Total																					

**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

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>renovation of 8 classrooms at Ingobor Primary School which was not supported with, inspection and acceptance reports, joint measurements and interim/ completion certificates issued by the inspection and acceptance committee, and expenditure returns were not provided for audit verification.</p> <p>In the circumstance, the validity and accuracy of the emergency expenditure of Kshs.7, 193,010 for the year ended 30 June, 2022 could not be confirmed.</p>			
<p>10. Unsupported Cash and Cash Equivalents</p>	<p>The statement of assets and liabilities reflects cash and cash equivalents amounting to Kshs. 1,957,139 as disclosed in Note 10A to the financial statements. However, review of bank reconciliation revealed that there were payments in bank statement and not in cashbook amounting to Kshs.165, 053 which are not supported. Further, the payments of Kshs. 165,053 have not been allocated to the vote heads.</p> <p>In the circumstance, the accuracy and</p>	<p>In the bank reconciliation statement, it reflects the amount total payment in the bank statement not yet recorded in the cash book of Kshs. 60,000 and receipt in the bank statement not recorded in the cash book of Kshs 5,032.</p> <p>The payment made in the bank statement not yet recorded in the cash book was a result of the cheques which were altered and the bank paid more than what was actually the amount of the cheque.</p> <p>Due to the above alterations, there is a case</p>	<p>Not Resolved</p>	<p>December, 2024</p>

**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

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)
	completeness of the cash and cash equivalent balance of Kshs.1, 957,139 as at 30 June, 2022 could not be confirmed.	still in court trying to handle the situation. I have attached copies of the police report on the state of the issue. The Kshs. 5,032 is the amount that was returned to the main account after closing the accounts whose projects and the amounts transferred to the main account. I have also provided the list of accounts which were closed and the amounts transferred to the main NG-CDF Nakuru Town west account audit verification.		
11.Unsupported Project Management Committee (PMC) Bank Balances	The financial statements under other important disclosures Note 17.4 reflects PMC account balances amounting to Kshs.5, 791,277 as further disclosed in Annex 5 to the financial statements. However, PMC bank account cash books, bank statements, bank reconciliations statements, certificate of bank balances and quarterly reports of the Constituency Committee on the status of the project were not provided for audit verification. Further, Annex 5 to the financial statements reflects The PMC account with	The Financial statement is prepared as at the closure of the financial statement. At the time of audit, all the projects funded within the financial year 2021/2022 had been completed. School projects PMC accounts are continuous, thus they cannot be closed. One time funded projects which had been completed, their accounts were closed and the funds transferred to the main account. Attached find PMC bank statements for the projects bearing the thank balances for audit verification.	Not Resolved	December, 2024

**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

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>balances totaling to Kshs.5, 541,899 for completed projects which have not been transferred back to the constituency account.</p> <p>In the circumstance the validity and accuracy of the PMC Bank balances amount of Kshs.5, 791,277 could not be confirmed.</p>			
12.Unsupported Fixed Assets Balances	<p>The financial statements reflect fixed assets balance of Kshs.2, 696,979 as at 30 June, 2022, as per Annex 4. However, the amount differs with the asset register figure of Kshs.2, 542,479 resulting in unreconciled and unexplained variance of Kshs.154, 500. Further, police report on stolen assets valued at Kshs.408, 639 was not provided for audit verification.</p> <p>In the circumstances, the validity, accuracy, existence and completeness of the fixed assets balance of Kshs.2, 542,479 as at 30 June, 2022 could not be confirmed.</p>	<p>During the preparation of financial statement, there was an error when lifting the asset register balances. This is this was due to miscalculation while removing the records of the assets which had been stolen. I have attached the police OB and the minutes of that reported the stolen items for audit verification</p>	Not Resolved	December, 2024

**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

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13.Inaccuracies in The Financial Statements	<p>The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs. 197,242,346 and Kshs. 197,242,346 respectively, indicating a 100% funding. However, the actual receipts on a comparable basis were Kshs. 182,177,758 resulting to an unexplained and unreconciled variance of Kshs.15, 064,588.</p> <p>In the circumstances, the validity and accuracy of the summary statement of appropriation amounts could not be confirmed.</p>	<p>During the financial year 2021/2023, the total budget was Kshs137, 088,189. NG-CDF Nakuru Town West received the whole amount at the end of the financial year.</p> <p>The Kshs.15, 064,588 stated by the audit team as the unreconciled variance is the opening balance at the start of the financial year. The opening amount forms part of the amount that was utilized within the financial year. Attached find cash survey certificate at the closure of the previous financial year i.e Fy 2020/2021 and bank reconciliation which form part of budget utilization during the financial year under review for your confirmation.</p>	Not Resolved	December, 2024

..... FAITH KATHAMBI

Name
Fund Account Manager.



**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
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3. Other Receipts

Description	2022-2023	2021-2022
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	4,500	
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	4,500	-

**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,713,600	2,130,060
Personal allowances paid as part of salary		
House allowance	-	292,802
Transport allowance	-	275,389
Other peronal allowances	-	295,748
Leave allowance	-	-
Gratuity-contractual employees	-	792,098
Employer Contributions Compulsory national social security schemes	217,800	122,400
TOTAL	2,931,400	3,908,497

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,539,000.00	2,468,000
Other committee expenses	495,000.00	0
Total	2,034,000	2,468,000

**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	70,000	115,000
Communication, supplies and services	354,400	353,500
Domestic travel and subsistence	803,000	844,600
Printing, advertising and information supplies & services	147,370	0
Rentals of produced assets		-
Training expenses	1,411,200	1,500,000
Hospitality supplies and services	359,300	51,700
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,140,891	2,230,055
Fuel , oil & lubricants	-	0
Other operating expenses	707,140	0
Bank Service, commision and charges	68,200	73,000
Security operations	228,000	144,000
Routine maintenance - vehicles and other transport equipment	-	0
Routine maintenance- other assets	360,000	420,000
TOTAL	5,649,501	5,731,855

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools	18,000,000	51,631,010
Transfers To Secondary Schools	-	11,200,000
Transfers To Tertiary Institutions	-	
Total	18,000,000	62,831,010

Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	35,120,235	63,414,900
Bursary -Tertiary (see attached list)	96,268	500,500
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	-	21,056,895
Sports Projects (see attached list)	3,039,203	2,741,778
Environment Projects (see attached list)	-	5,483,555
Emergency Projects (see attached list)	7,636,190	7,193,010
TOTAL	45,891,896	100,390,638

**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

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**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
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**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

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Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

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Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes To the Financial Statements (Continued)

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Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
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**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

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**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes To the Financial Statements (Continued)

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**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

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Nakuru Town West Constituency
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**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

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TOTAL	4,500	-

**Nakuru Town West Constituency
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Notes To the Financial Statements (Continued)

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**Nakuru Town West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

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Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	-	21,056,895
Sports Projects (see attached list)	3,039,203	2,741,778
Environment Projects (see attached list)	-	5,483,555
Emergency Projects (see attached list)	7,636,190	7,193,010
TOTAL	45,891,896	100,390,638