

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	13 AUG 2024 Tuesday OF
TABLED BY:	Hon. Naom Wago, MP Deputy Majority Party Whp
CLEAR AT THE TABLE:	Ar. Shikubo



THE AUDITOR-GENERAL

ON

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

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





NAROK EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

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)

NAROK EAST 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 Abbreviations

Provide a list of all applicable acronyms and abbreviation e.g.

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

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 NAROK EAST 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)

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Fiduciary Management

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

1.	A.I.E holder	Andrew Kiptanui
2.	Sub-County Accountant	Joseph Mweru
3.	Chairman NGCDFC	Tapaiya Punyua
4.	Member NGCDFC	Hannah Kusero

(c) Fiduciary Oversight Arrangements

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

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

(e) NAROK EAST Constituency NGCDF Contacts

Telephone: 0721333360
E-mail: cdfnarokeast@ngcdf.go.ke
Website: www.narokeast@ngcdf.go.ke

(f) Narok East Constituency NGCDF Bankers

Equity Bank
NAROK
P.o. Box 1023-20500
Narok, Kenya

(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



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3. NG-CDFC Chairman's Report



NAROK EAST NG-CDF CHAIRMAN

Guided by the vision of Narok East Constituency, which is to be a leading Constituency in the effective and efficient management of the devolved funds.

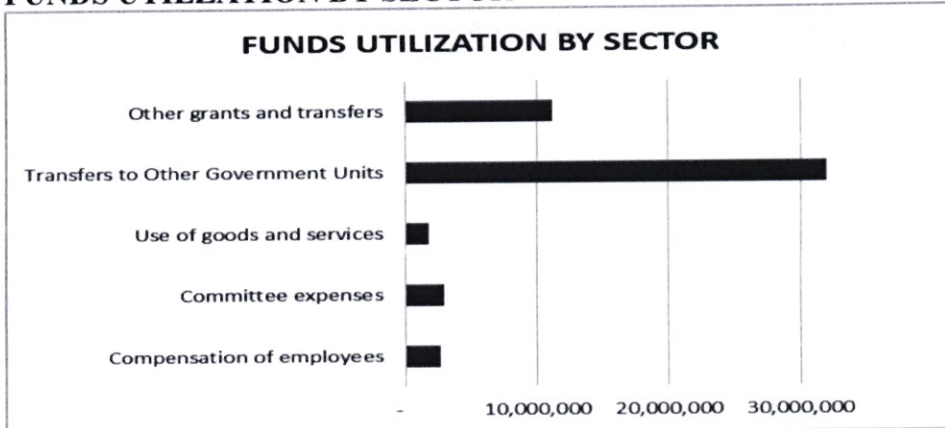
- The Narok East NG-CDF was allocated Kshs. 138 million in F/Y 2022/2023 and 8 million was brought forward from the previous financial years. During the F/Y under review, Kshs. 87 million was disbursed to the constituency.
- The Narok East NG-CDF has continued to be implemented in a well-organized and coordinated manner the various projects which follows clearly set performance indicators and time frame, under each of the national function's priorities namely: education infrastructure and bursary, security, sports, environment through equity and sustainable development in poverty eradication at community level.
- The budget Performance against actual amounts was good except for a few issues, the change of Officers, tendering process, lack of space for expansion affected the performance to some extent since implementation of projects had to be slow/ stopped for a while.
- The Key achievements have been accessing to quality and equal opportunity in education by giving bursaries to the less fortunate students both in secondary and tertiary level, the NG-CDFC was able to award bursaries students both in secondary and tertiary level. We have also supported the youth by taking part in the sports activities within the constituency.
- Infrastructure in the public primary and secondary schools' dormitory, classrooms, administration block, toilets is underway, hence creating a conducive working environment for both students and teachers which boosts morale and general education standards of the schools, security projects of various police stations have also been constructed, renovated and this has given our security team a conducive working environment and also improved security.

Emerging issues, implementation challenges and recommendations

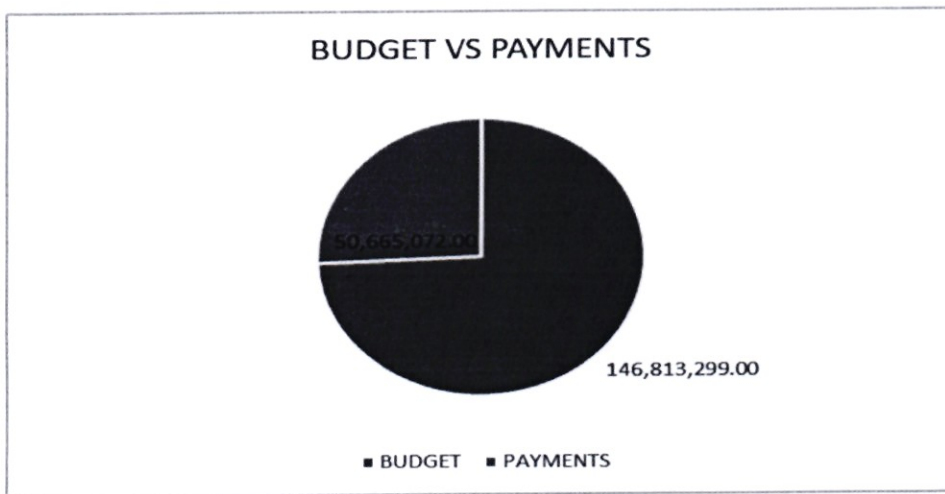
- Some of the emerging issues related to implementation of projects is failure by institutions to present bursary acknowledgement letters as well as presenting the cheques at the bank for clearance leading to balances of un-presented cheques on the bank reconciliation statements and eventually stale cheques, late disbursement of funds.

Graphically:

FUNDS UTILIZATION BY SECTOR



RECEIPTS AND PAYMENTS FY 2022/2023



PROJECTS:



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

[Handwritten Signature]

Name: Tapaiya Punyua

Chairman NGCDF Committee



NAROK EAST CONSTITUENCY
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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 **Narok East Constituency** 2022-2025 plan are to:

- To mobilize more resources for community development.
- To improve safe water supply.
- To improve the health standards of the constituency.
- To improve infrastructure, especially schools and roads within the constituency.
- To build capacity of the community to implement development projects.
- Empower and training of youth

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In FY 2022/23 -we have only managed to disbursed Kshs 6M for primary school and Kshs 25M due to delay in disbursement of projects funds
Security	To have conducive working environment for security agencies	Increased construction of chief’s office	Improved security in the area	In FY 2022/23 we did not disburse security funds due to late disbursement from the Board
Environment	To improve environment by	Increased planting of trees	Improved environment	In the FY 2022/23, we did not

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Constituency Program	Objective	Outcome	Indicator	Performance
	carrying out environmental activities	both indigenous and fruit trees		implement environmental projects
Sports	To empower youth through sports activities	Increased sports activities through Narok East tournament	Improved youth empowerment	In the year 2022/23, management did not implement sports projects due to delay of funding
Disaster Management	To mitigate disasters through disaster management	Increased capacity building on disaster management	Improved awareness	Management has carried out PMC & CDFC capacity building to improve in the management of NG-CDF funds

5. Governance Statement

Governance is the process of making and enforcing decisions within an organization or society. It's the process of interactions through the laws, social norms, power or language as structured in communication of an organized society over a social system.

The NG-CDFC Narok East constituency has strived to achieve good governance in the management of the funds allocated to it through the following;

- 1) Process of appointment and removal of a member-the appointment of NG-CDFC member is done competitively through advertisement for the positions to the people of the constituency. A selection panel consisting of competent persons is constituted for vetting of the applicants in terms of education, integrity and leadership qualities
- 2) A member of NG-CDFC can be removed from the office on cross misconduct but a member is given an opportunity to be heard
- 3) The roles of the committee include the following;
 - i. Build the capacity of project management committees
 - ii. Consider all projects proposals from all wards in the constituency and any other projects which a constituency considers beneficial to the constituency
 - iii. Ensure that all proposed projects that are approved for funding meeting 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 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
 - ix. Rank projects proposals in order of priority while ensuring that ongoing projects take precedence
 - x. Ensure that all projects receive adequate funding and are completed within 3 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 government agencies.

- xii. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board.
- 4) Induction and training of members-The NG-CDFC has been fully inducted and trained on its mandate and roles in executing their functions and roles.
 - 5) Number of meetings held in the financial year 2022-2023-NG-CDF Act dictates that the committee members can hold a minimum of 6 meetings and a maximum of 24 meetings in a year, sub-committee meetings inclusive. On discharging its mandate NG-CDFC Narok East held a total of 12 meetings signifying a total commitment to attaining its performance target where the chairman is paid Kshs 7,000 and the members are paid Kshs 5,000 as sitting allowances.
 - 6) Disclosure policy on conflicts of interests- in every meeting all committee members are expected to declare their interest in all matter related to the agendas of the day.
 - 7) The NG-CDFC members are remunerated according to the rates provided by the board
 - 8) Ethics and conduct of members-all members are expected to be ethical and have good conduct in the management of the fund. All members signed public officers code of ethics to deter them from engaging in unethical matters
 - 9) The management is committed in risk management by at all times responding to risk analysis

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** NAROK EAST NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.

- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, 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. Narok East Constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

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

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

4. Market place practices-

NAROK EAST NGCDF 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-

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

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.

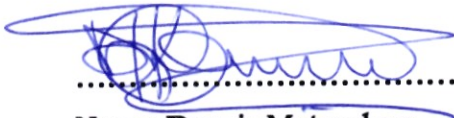
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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.

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



Name: Dennis Matundura

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

The Accounting Officer in charge of the NGCDF Narok East Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted

NAROK EAST CONSTITUENCY

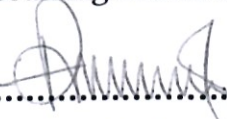
National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

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

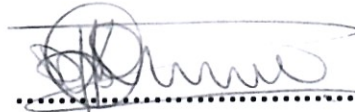
Approval of the financial statements

The NGCDF- Narok East Constituency financial statements were approved and signed by the Accounting Officer on 19th April 2024.



.....
Name: Tapaiya Punyua

Chairman – NG-CDF Committee



.....
Name: Dennis Matundura

Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NAROK EAST 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Narok East Constituency set out on pages 1 to 33,

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 the National Government Constituencies Development Fund - Narok East 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 National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported for Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.12,002,132 and as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.3,657,960 and Kshs.4,984,870 disbursed to secondary schools and tertiary institutions respectively. However, no acknowledgement letters from beneficiary institutions were provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.8,642,830 could not be confirmed.

2. Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balance totalling Kshs.2,843. However, the cashbooks, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.2,843 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.146,813,299 and Kshs.95,598,266. respectively resulting to an underfunding of Kshs.51,215,033 or 35% of the budget. However, the Fund spent a balance of Kshs.51,501,640 against actual receipts of Kshs.95,598,266 resulting to under-utilization of Kshs.44,096,626 or 46% 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 report of the previous year, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved all the matters or provided any explanation on the failure to implement the recommendations.

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. Irregular Engagement of Constituency Employees

The statement of receipts and payments reflects compensation of employees amount of Kshs.2,687,618 as disclosed in Note 4 to the financial statements in respect of eight (8) employees. However, the National Government Constituencies Development Fund Board recommends a maximum of five (5) employees resulting to over employment of

three (3) officers. This was contrary to Paragraph 8 of NG-CDF Board Circular dated 24 September, 2019 which requires the Constituency Committees to plan and budget for necessary number of employees based on clear organizational structure backed by job description for each employee as approved by the committee.

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

2. Failure to Report Emergency Expenditure

The statement of receipts and payments reflects other grants and transfers amount of Kshs.12,002,132 which as disclosed in Note 8 to the financial statements includes emergency projects expenditure of Kshs.3,359,302 that was not reported to the Board. This was contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which states 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.

3. Lack of Substantive Constituency Development Fund Committee

Gazette notice dated 29 May, 2020 indicated two years' term for the Constituency Development Fund Committee members effective from 14 April, 2020 and ending 14 May, 2022. However, there was no evidence provided to show that their term had been renewed or new members appointed. This was contrary to Section 43(4) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which provides that the names of the persons selected under Sub-Section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the Board.

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

4. Project Implementation Status

The statement of receipts and payments reflects transfers to other Government units totalling Kshs.32,008,000. Included in this payment is an amount of Kshs.25,972,000 transferred to secondary schools as disclosed in Note 7 to the financial statements. However, the following issues were noted:

4.1 Incomplete Construction of a Dining Hall at Olesharo Girls' Secondary School

The construction of a one hundred (100) capacity dining hall at Olesharo Girls' Secondary School was at a cost of Kshs.8,000,000. Physical inspection of the project in the month of March, 2024 revealed that the project was incomplete and the contractor was not on site. Pending works included floor finishing with polished terrazzo, external and internal finishes, painting and decorations, plumbing works in the kitchen, construction of septic tank, fittings and fixtures and electrical works. Further, socket outlets were four (4) instead of twenty-seven (27) as stated in the Bill of Quantities, water sinks were twenty-one (21)

instead of thirty-one (31) while water storage tank was one (1) with a capacity of one thousand (1,000) litres instead of 2 (two) tanks with a capacity of one thousand eight hundred (1,800) litres each as stated in the Bill of Quantities.

In the circumstances, value for money for the above project amounting to Kshs.8,000,000 could not be confirmed.

4.2 Unsupported Variation of Completion of Dining Hall with Kitchen at Olorien Boys' Secondary School

The project for completion of dining hall with kitchen at Olorien Boys Secondary School received funds totalling Kshs.7,472,000 and Kshs.7,500,000 in the financial year 2021/2022. However, procurement records indicated the total project cost as Kshs.7,472,000 and not Kshs.14,972,000 resulting to an unexplained variation of Kshs.7,500,000.

Physical inspection of the project in the month of March, 2024 revealed that the kitchen and store were incomplete. Further, there was variation in the roofing material where metal was used instead of timber frames. However, approval for the variation was not provided for audit. Further, the tiles in the kitchen had not been fixed while plumbing works and septic tank had not been done.

In the circumstances, value for money for the project totalling Kshs.14,972,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and 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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in

compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not

reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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 to 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

20 June, 2024

NAROK EAST 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 Kshs	2021-2022 Kshs
RECEIPTS			
Transfers from NGCDF Board	1	87,000,000	185,177,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		87,000,000	185,177,758
PAYMENTS			
Compensation of employees	4	2,687,618	3,476,214
Committee expenses	5	2,974,500	5,842,600
Use of goods and services	6	1,829,390	7,755,304
Transfers to Other Government Units	7	32,008,000	117,038,883
Other grants and transfers	8	12,002,132	63,243,978
Acquisition of Assets	9	-	-
Other Payments	10	-	-
TOTAL PAYMENTS		51,501,640	197,356,979
SURPLUS/DEFICIT		35,498,360	(12,179,221)

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 19th April 2024 and signed by:


Fund Account Manager

Name: Dennis Matundura


National Sub-County
Accountant

Name: Joseph Mweru
ICPAK M/No: 15711


Chairman NG-CDF Committee

Name: Tapaiya Punyua

NAROK EAST CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

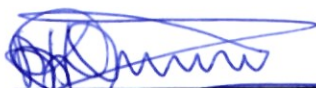
Annual Report and Financial Statements for The Year Ended June 30, 2023

10. Statement of Assets and Liabilities as At 30th June, 2023

	Note	2022-2023 Kshs	2021-2022 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	44,096,626	8,598,266
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		44,096,626	8,598,266
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		44,096,626	8,598,266
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13	-	-
Gratuity	14	-	-
NET FINANCIAL SSETS		44,096,626	8,598,266
REPRESENTED BY			
Fund balance b/fwd. 1st July...	15	8,598,266	20,777,487
Prior year adjustments	16	-	-
Surplus/Deficit for the year		35,498,360	(12,179,221)
NET FINANCIAL POSITION		44,096,626	8,598,266

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 19th April 2024 and signed by:



Fund Account Manager

Name: Dennis Matundura



**National Sub-County
Accountant**

Name: Joseph Mweru

ICPAK M/No: 15711



Chairman NG-CDF Committee

Name: Tapaiya Punyua

NAROK EAST 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**

	Note	2022-2023 Kshs	2021-2022 Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	87,000,000	185,177,758
Other Receipts	3	-	-
		87,000,000	185,177,758
Payments for operating activities			
Compensation of Employees	4	2,687,618	3,476,214
Committee expenses	5	2,974,500	5,842,600
Use of goods and services	6	1,829,390	7,755,304
Transfers to Other Government Units	7	32,008,000	117,038,883
Other grants and transfers	8	12,002,132	63,243,978
Other Payments	10	-	-
		51,501,640	197,356,979
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		35,498,360	(12,179,221)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		35,498,360	(12,179,221)
Cash and cash equivalent at BEGINNING of the year	11	8,598,266	20,777,487
Cash and cash equivalent at END of the year		44,096,626	8,598,266

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 19th April 2024 and signed by:



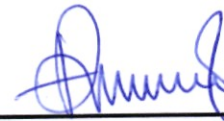
Fund Account Manager

Name: Dennis Matundura



**National Sub-County
Accountant**

**Name: Joseph Mweru
ICPAK M/No: 15711**



Chairman NG-CDF Committee

Name: Tapaiya Punyua

NAROK EAST 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	138,215,033	8,598,266	0	146,813,299	95,598,266	51,215,033	
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	-	-	
TOTAL RECEIPTS	138,215,033	8,598,266	0	146,813,299	95,598,266	51,215,033	65.1%
PAYMENTS							
Compensation of Employees	3,821,688.00	8		3,821,696.00	2,687,618	1,134,078	70.3%
Committee expenses	1,640,000.00			1,640,000.00	2,974,500	(1,334,500)	
Use of goods and services	8,277,664.97	(2,989,057)		5,288,607.97	1,829,390	3,459,218	34.6%
Transfers to Other Government Units	45,604,000.00	12,561,121		58,165,121.00	32,008,000	26,157,121	55.0%
Other grants and transfers	46,164,792.03	(990,406)		45,174,386.03	12,002,132	33,172,254	26.6%
Acquisition of Assets	-	-		-	-	-	
Oversight Committee Expenses				-	-	-	
Other Payments	3,500,000.00	16,600		3,516,600.00	-	3,516,600	0.0%
UNALLOCATED FUND	29,206,888.00	0		29,206,888.00		29,206,888	
TOTAL	138,215,033	8,598,266	0	146,813,299	51,501,640	95,311,659	35.1%

Explanatory Notes.

(a) Transfer to other government units disbursement less than 90% since there was delay in release of funds by the Board due to Electioneering period

(b) Employee salaries at 70% with the utilization difference being staff gratuity

NAROK EAST CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

(c) Other grants and transfer at 24% utilization since funds received were allocated to bursary to support needy students

(d) Acquisition of assets at 0% since there was not budget for acquisition of asset

Description	Amount
Budget utilisation difference totals	95,311,659
Less undisbursed funds receivable from the Board as at 30 th June 2023	51,215,033
	44,096,626
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2023	44,096,626


The Constituency financial statements were approved by NG CDFC on 19th April 2024 and signed by:


 Fund Account Manager

Name: Dennis Matundura


 National Sub-County Accountant

Name: Joseph Mweru
 ICPAK M/No: 15711


 Chairman NG-CDF Committee

Name: Tapaiya Punyua

NAROK EAST 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 %)
	2022/2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022/2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,821,688	8	-	3,821,696	2,687,618	1,134,078	70%
1.2 Committee allowances	1,128,000	(1,044,400)	-	83,600	1,659,600	(1,576,000)	1985%
1.3 Use of goods and services	3,343,214	(64,437)	-	3,278,777	1,050,290	2,228,487	32%
Total	8,292,902	(1,108,829)	-	7,184,073	5,397,508	1,786,565	75%
2.0 Monitoring and evaluation							
2.1 Capacity building	750,000	(137,774)	-	612,226	612,226	-	100%
2.2 Committee allowances	512,000	(1,294,600)	-	(782,600)	702,674	(1,485,274)	-90%
2.3 Use of goods and services	4,184,451	(447,846)	-	3,736,605	779,100	2,957,505	21%
Total	5,446,451	(1,880,220)	-	3,566,231	2,094,000	1,472,231	59%
3.0 Emergency							
3.1 Primary Schools	-	-	-	-	-	-	
3.2 Secondary schools	-	-	-	-	-	-	
3.3 Tertiary institutions	-	-	-	-	-	-	
3.4 Security projects	-	-	-	-	-	-	
3.5 Unutilised	7,636,190	2,768,414	-	10,404,604	3,359,302	7,045,302	32%
Total	7,636,190	2,768,414	-	10,404,604	3,359,302	7,045,302	32%
4.0 Bursary and Social Security							

NAROK EAST CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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 %)
	2022/2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022/2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
4.1 Secondary Schools	20,000,000	(13,546,950)	-	6,453,050	3,657,960	2,795,090	57%
4.2 Tertiary Institutions	15,000,000	5,392,943	-	20,392,943	4,984,870	15,408,073	24%
4.3 Social Security	-	3,600,000	-	3,600,000	-	3,600,000	0%
4.4 Special Needs	-	800,000	-	800,000	-	800,000	0%
Total	35,000,000	(3,754,007)	-	31,245,993	8,642,830	22,603,163	28%
5.0 Sports				-		-	
5.1	2,764,300	(12,654)	-	2,751,646	-	2,751,646	0%
Total	2,764,300	(12,654)	-	2,751,646	-	2,751,646	0%
6.0 Environment							
6.1	764,302	7,841	-	772,143	-	772,143	0%
	-	-	-	-	-	-	
Total	764,302	7,841	-	772,143	-	772,143	0%
7.0 Primary Schools Projects							
Ilkirimisho Primary School		1,300,000		1,300,000		1,300,000	0%
Olenkomeei Primary School		1,300,000		1,300,000		1,300,000	0%
Olosiro Primary School		1,000,000		1,000,000		1,000,000	0%
Nailogilog Primary School		1,300,000		1,300,000		1,300,000	0%
Osupuko Primary School		2,000,000		2,000,000		2,000,000	0%
Eor-esimu Primary School	-	1,000,000	-	1,000,000	-	1,000,000	0%
Ole Kuntere Primary School	1,168,000	2,300,000	-	3,468,000	1,168,000	2,300,000	34%
Ranke primary school	1,168,000	2,300,000	-	3,468,000	2,168,000	1,300,000	63%

NAROK EAST CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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 %)
	Kshs	2022/2023	Opening Balance (C/B) and AIA	Previous years Outstanding Disbursements	Kshs	2022/2023	Kshs	30/06/2023	Kshs	Kshs	
Kikuyian Primary School	1,700,000		3,000,000	-	4,700,000		2,700,000	2,000,000	2,000,000	57%	
DEB School			1,000,000	-	1,000,000		-	1,000,000	1,000,000	0%	
Total	4,036,000		16,500,000	-	20,536,000		6,036,000	14,500,000	14,500,000	29%	
8.0 Secondary Schools Projects											
Olamutiai Secondary School	6,100,000		1,450,000	-	7,550,000		1,100,000	6,450,000	6,450,000	15%	
Mosirot Secondary School	9,600,000		-	-	9,600,000		-	9,600,000	9,600,000	0%	
Oletukat High School	7,496,000		-	-	7,496,000		4,000,000	3,496,000	3,496,000	53%	
Saleita Secondary School	-		-	-	-		-	-	-	-	
Olorien Boys' Secondary School	13,972,000		(8,600,000)	-	5,372,000		13,972,000	(8,600,000)	(8,600,000)	260%	
Olesharo Girls Sec School	1,900,000		(7,788,879)	-	(5,888,879)		1,900,000	(7,788,879)	(7,788,879)	-32%	
Nturumeti secondary school	2,500,000		5,000,000	-	7,500,000		5,000,000	2,500,000	2,500,000	67%	
Suswa girls	-		6,000,000	-	6,000,000		-	6,000,000	6,000,000	0%	
Total	41,568,000		(3,938,879)	-	37,629,121		25,972,000	11,657,121	11,657,121	69%	
9.0 Tertiary institutions Projects											
Total	-		-	-	-		-	-	-	-	
10.0 Sports Projects											
Total	-		-	-	-		-	-	-	-	
11.0 Acquisition of assets											
Construction of CDF office	-		-	-	-		-	-	-	-	

NAROK EAST CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 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 %)
	2022/2023	Opening Balance (C/B) and AIA	Previous years Outstanding Disbursements	2022/2023	30/06/2023			
	Kshs		Kshs	Kshs	Kshs	Kshs	Kshs	
Total	-	-	-	-	-	-	-	
12.0 Oversight committee expenses(itemize)					-		-	
Committee Allowances					-		-	
Committee expenses	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	
12.0 Other payments					-		-	
Strategic Plan	3,500,000	16,600	-		3,516,600		3,516,600	0%
Constituency Bursary Management Information System Software	-	-	-		-		-	
Total	3,500,000	16,600	-		3,516,600	-	3,516,600	0%
13.0 unallocated fund								
Unapproved projects	29,206,888	-	-		29,206,888	-	29,206,888	
AIA	-	-	-		-	-	-	
PMC savings	-	-	-		-	-	-	
Total	29,206,888	-	-		29,206,888	-	29,206,888	
	138,215,033	8,598,266	-		146,813,299	51,501,640	95,311,659	35%

(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-NAROK EAST Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

The entity 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.

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 15 June 2023 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.

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. Prior Period 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.

NAROK EAST 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
NG-CDF BOARD ALLOCATION	Kshs	Kshs
AIE NO.		33,000,000
AIE NO.		44,000,000
AIE NO.		22,000,000
AIE NO.		5,000,000
AIE NO.		12,000,000
AIE NO.		12,000,000
AIE NO.		18,000,000
AIE NO.	-	24,088,879
AIE NO.	-	12,088,879
AIE NO.	-	3,000,000
AIE NO. B 205505	57,000,000	
AIE NO. B 207976	30,000,000	
TOTAL	87,000,000	185,177,758

2. Proceeds From Sale of Assets

	2022/23	2021/22
	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	-	-

3. Other Receipts

	2022/2023	2021/2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere-CASHBOOK UNDERCAST	-	-
Total	-	-

NAROK EAST CONSTITUENCY
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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,687,618	2,446,254
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	822,600
Employer Contributions Compulsory national social security schemes	-	207,360
TOTAL	2,687,618	3,476,214

5. Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
Sitting allowance	1,314,900	2,797,600
Other committee expenses	1,659,600	3,045,000
Total	2,974,500	5,842,600

NAROK EAST CONSTITUENCY
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Notes to financial statements (Continued)

6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	-	1,040,000
Communication, supplies and services	-	210,000
Domestic travel and subsistence	416,600	120,000
Printing, advertising and information supplies & services	212,500	127,000
Rentals of produced assets	-	-
Training expenses	1,006,690	1,784,800
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	43,000	735,110
Fuel , oil & lubricants	150,000	3,300,000
Other operating expenses	-	-
Bank Charges	600	64,440
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	373,954
Routine maintenance- other assets	-	-
TOTAL	1,829,390	7,755,304

7. Transfer To Other Government Units

	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	6,036,000	37,600,000
Transfers To Secondary Schools (See Attached List)	25,972,000	79,438,879
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	32,008,000	117,038,879

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Notes to the Financial Statements (Continued)

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	3,657,960	34,814,200
Bursary – tertiary institutions (see attached list)	4,984,870	17,939,178
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	-
Sports projects (see attached list)	-	1,540,600
Environment projects (see attached list)	-	850,000
Emergency projects (see attached list)	3,359,302	8,100,000
Roads projects (see attached list)	-	-
Total	12,002,132	63,243,978

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	-	-
Acquisition Intangible Assets	-	-
Total	-	-

10. Other Payments

	2022-2023	2021/2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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Notes to the Financial Statements (Continued)

11. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023 Kshs	2021-2022 Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, Narok Branch. Narok East NGCDF</i>	44,096,626	8,598,266
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	44,096,626	8,598,266
11 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificate for each]</i>		

12. Outstanding Imprests

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

13. Deposits & Retention

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

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Notes to the Financial Statements (Continued)

Deposits and Retentions aging analysis.

	Insert Current FY	% of the total	2022-2023	2021-2022
Under one year	xxx	%	xxx	%
1-2 years	xxx	%	xxx	%
2-3 years	xxx	%	xxx	%
Over 3 years	xxx	%	xxx	%
Total	xxx		xxx	

14. 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

	(1 st July 2023-1)	(1 st July 2023-2)
	Kshs	Kshs
Bank accounts	8,598,266	20,777,487
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	8,598,266	20,777,487

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Notes to the Financial Statements (Continued)

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	-	-	-

****** *The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)*

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	-	

NAROK EAST CONSTITUENCY

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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	-	-

Aging Analysis for Accounts Payables

	2022-2023	% of the total	2021-2022	% of the total
Under one year	xxx	%	xxx	%
1-2 years	xxx	%	xxx	%
2-3 years	xxx	%	xxx	%
Over 3 years	xxx	%	xxx	%
Total	xxx		xxx	

19.2: Pending Staff Payables (See Annex 2)

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

Aging Analysis for staff Payables

	2022-2023	% of the total	2021-2022	% of the total
Under one year	xxx	%	xxx	%
1-2 years	xxx	%	xxx	%
2-3 years	xxx	%	xxx	%
Over 3 years	xxx	%	xxx	%
Total	xxx		xxx	

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19.3: Unutilized Fund (See Annex 3)

	2022/2023	2021/2022
	Kshs	Kshs
Compensation of employees	1,134,078	8
Committee expense	(1,334,500)	
Use of goods and services	3,459,218	-2,989,057
Amounts due to other Government entities (see attached list)	26,157,121	12,561,121
Amounts due to other grants and other transfers (see attached list)	33,172,254	-990,406
Acquisition of assets	-	0
COC Committee Expenses	-	
Other Payments (specify)	3,516,600	16600
Funds pending approval	29,206,888	0
Total	95,311,659	8,598,266

19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	2,843	7,952,783
Total	2,843	7,952,783

19.5 Related Party Transactions

	2022-2023	2021-2022
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	xxx	xxx
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	xxx	xxx
Total	xxx	xxx

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					

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Annex 2 - Analysis of Pending Staff Payables

[Redacted Header]				
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
	Kshs		Kshs	Kshs
1.0 Administration and Recurrent				
1.1 Compensation of employees	Employee salaries	1,134,078	0	Ongoing
1.2 Committee allowances	com allowances	(1,576,000)	-1,044,400	Ongoing
1.3 Use of goods and services	com use of goods and services	2,228,487	-64,437	Ongoing
Total		1,786,565	(1,108,837)	
2.0 Monitoring and evaluation				
2.1 Capacity building		-	-137,774.00	
2.2 Committee allowances	com allowances	(1,485,274)	-1,294,600.00	Ongoing
2.3 Use of goods and services	com use of goods and services	2,957,505	-447,846.00	Ongoing
Total		1,472,231	(1,880,220)	
3.0 Emergency				
3.5 Unutilised	Funds for unforeseen circumstances	7,045,302	2,768,414	Ongoing
Total		7,045,302	2,768,414.00	
4.0 Bursary and Social Security				
4.1 Secondary Schools	Bursary for the needy students	2,795,090	-13,546,950	Ongoing
4.2 Tertiary Institutions	Bursary for the needy students	15,408,073	5,392,943	Ongoing
4.3 Social Security	Bursary for the needy students	3,600,000	3,600,000	Ongoing
4.4 Special Needs	Bursary for the needy students	800,000	800,000	Ongoing
Total		22,603,163	(3,754,007)	
5.0 Sports				
5.1	Sports tournament	2,751,646	-12,654	Ongoing
Total		2,751,646	(12,654)	
6.0 Environment				
6.1	Environmental activities	772,143	7,841	Ongoing
Total		772,143	7,841	
7.0 Primary Schools Projects				
Ilkirimisho Primary School	Grants to PMC for infrastructure	1,300,000	1,300,000	Ongoing

NAROK EAST CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
	Kshs	Kshs	Kshs	
Olenkomeei Primary School	Grants to PMC for infrastructure	1,300,000	1,300,000	Ongoing
Oloairo Primary School	Grants to PMC for infrastructure	1,000,000	1,000,000	Ongoing
Nailogilog Primary School	Grants to PMC for infrastructure	1,300,000	1,300,000	Ongoing
Osupuko Primary School	Grants to PMC for infrastructure	2,000,000	2,000,000	Ongoing
Eor-esimu Primary School	Grants to PMC for infrastructure	1,000,000	1,000,000	Ongoing
Ole Kuntere Primary School	Grants to PMC for infrastructure	2,300,000	2,300,000	Ongoing
Ranke primary school	Grants to PMC for infrastructure	1,300,000	2,300,000	Ongoing
Kikuyian Primary School	Grants to PMC for infrastructure	2,000,000	3,000,000	Ongoing
DEB School	Grants to PMC for infrastructure	1,000,000	1,000,000	Ongoing
Total		14,500,000	16,500,000	
8.0 Secondary Schools Projects				
Olamutiai Secondary School	Grants to PMC for infrastructure	6,450,000	1,450,000	Ongoing
Mosiro Secondary School	Grants to PMC for infrastructure	9,600,000	-	Ongoing
Oletukat High School	Grants to PMC for infrastructure	3,496,000	-	Ongoing
Saleita Secondary School	Grants to PMC for infrastructure	-	-	Ongoing
Olorien Boys' Secondary School	Grants to PMC for infrastructure	(8,600,000)	(8,600,000)	Ongoing
Olesharo Girls Sec School	Grants to PMC for infrastructure	(7,788,879)	(7,788,879)	Ongoing
Nturumeti secondary school	Grants to PMC for infrastructure	2,500,000	5,000,000	Ongoing
Suswa girls	Grants to PMC for infrastructure	6,000,000	6,000,000	Ongoing

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Name	Brief Transition Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
		Kshs		
Total		11,657,121	(3,938,879)	
9.0 Tertiary institutions Projects				
Total		-	-	
10.0 Sports Projects				
Total		-	0	
11.0 Acquisition of assets				
Construction of CDF office		-	-	
Total		-	-	
12.0 Oversight committee expenses(itemize)				
Committee Allowances		-	-	
Committee expenses		-	-	
Total		-	-	
12.0 Other payments				
Strategic Plan	Constituency strategic plan	3,516,600	16,600	Ongoing
Constituency Bursary Management Information System Software		-	0.00	
Total		3,516,600	16,600	
13.0 unallocated fund				
Unapproved projects	Funds pending approval	29,206,888	-	Awaiting boards approval
AIA		-	-	
PMC savings		-	-	
Total		29,206,888	-	
		95,311,659	8,598,258	

NAROK EAST CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	8,449,980
Land	20,000,000	0		20,000,000
Buildings and structures	6,200,000			6,200,000
Transport equipment	3,643,002			3,643,002
Office equipment, furniture and fittings	-			-
ICT Equipment, Software and Other ICT Assets	-			-
Other Machinery and Equipment	-			-
Heritage and cultural assets	-			-
Intangible assets				
Total	29,843,002	0	0	29,843,002

NAROK EAST CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Annex 5 –PMC Bank Balances As At 30th June 2023**

NO.	PMC NAME	Account number	Bank	DATE A/C OPENED	Bank Balance	Bank Balance
					2022/23	2021/22
	PMC					
1	Ranke Primary School	Equity	3.60282E+11	06/01/2020	1,000.00	
2	Kikuyian Primary School	Equity	3.60283E+11	09/01/2018	500	
3	Narok East NG CDF Office PMC	Equity	3.60271E+11	06/01/2020	720.00	
4	Olesharo Girls Secondary School	Equity	3.60279E+11	01/01/2019	623	30
5	Enoobarbali Primary School	Equity	3.60281E+11	09/01/2018		380.00
6	Ilkirimisho Primary School	Equity	3.60266E+11	09/01/2018		215.75
7	Ntemel Primary School	Equity	0360281413087	09/01/2017		100.00
8	Oldoinyo Onyokie Primary School	Equity	3.60273E+11	09/01/2017		52,450.00
9	Oloolturot Primary School	Equity	3.60282E+11	09/01/2017		500
10	Oltanki Primary School	Equity	3.60264E+11	09/01/2016		1,000.00
11	ST. Anthonys Secondary School	Equity	3.60281E+11	09/01/2017		740,707.00
12	Eor Esimu Primary School	Equity	3.60272E+11	09/01/2018		230,060.00
13	Nailogilog Primary School	Equity	3.60271E+11	09/01/2018		170

NAROK EAST CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

NO.	PMC NAME PMC	Account number	Bank	DATE A/C OPENED	Bank Balance	Bank Balance
					2022/23	2021/22
14	Oloitip Primary School	Equity	3.60282E+11	09/01/2017		900,000.00
15	Olosiro Primary School	Equity	3.60266E+11	09/01/2017		10,088.00
16	Saleita Primary School	Equity	3.60279E+11	01/01/2018		500
17	Enkaroni Primary School	Equity	3.60264E+11	01/01/2019		51,730.00
18	Olopikidongoe Primary School	Equity	3.60279E+11	01/01/2019		999,680.00
19	Keru Primary School	Equity	3.60277E+11	01/01/2019		680
20	Oletukat High School	Equity	3.60268E+11	01/01/2019		4,170,035.00
	Total				2,843	7,952,783.00

NAROK EAST CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023
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)
Narok East/2021/2022: 001	Un-acknowledged Bursary	Copies of bursary acknowledgment note provided for audit verification	Resolved	April 2023
Narok East/2021/2022: 001	Support of Un-Utilized Fund	Certified copies of the PMC account balances availed for audit verification	Resolved	April 2023

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Name: Dennis Matundura
Fund Account Manager.



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