

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 15 AUG 2024	DAY: OF
TABLED BY: Hon. Owen Banyi, MP Dputy, Leader of Majority	THE AUDITOR-GENERAL
CLERK-AT THE TABLE: <i>Chabeta Kibee</i>	

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ON

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

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





**NAROK NORTH 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)



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I. 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

II. 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 North Constituency NGCDF day-to-day management is under the following key organs:

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

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	KAUNGU TIMOTHY MWENDA
2.	Sub-County Accountant	G.N. KINUTHIA
3.	Chairman NGCDFC	JACKSON SANKOK
4.	Member NGCDFC	SHADRACK MAKOI

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Narok North Constituency NGCDF. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(d) Narok North Constituency NGCDF Headquarters

P.O. Box 664-20500
NG-CDF Complex
Narok Highway
Narok, KENYA

(e) Narok North Constituency NGCDF Contacts

Telephone: (254) 710947067
E-mail: cdfnaroknorthconstituency@ngcdf.go.ke
Website: cdfnaroknorthconstituency@ngcdf.go.ke

(f) Narok North Constituency NGCDF Bankers

Equity Bank Kenya limited

Narok Branch

A/C no: 0360263540325

P.O. Box 1023-20500

Narok north

(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

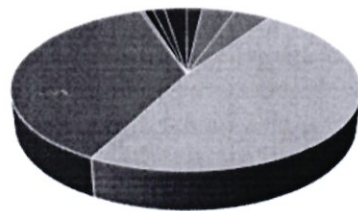
III. NG-CDFC Chairman's Report



**JACKSON SANKOK
CHAIRMAN NGCDF COMMITTEE**

The National Government Constituency Development Fund Narok North has had a successful year other than for a few challenges here and there, we were allocated Ksh: 151,960,174. The organization was able to receive Kshs 87,000,000 as funding from the board being fund for the financial year 2022/2023. Together with the balance brought forward of kshs. 2,184,182 . The organization had an actual funds available totalling to Kshs. 89,184,182 out of which we successfully utilized Kshs.59,426,844 Which is a 39% utilization rate. Specifically, compensation of employees amounted to Kshs. 1,575,282; use of goods and services amounted to Kshs.5,382,173; while Ksh.3,613,400 was committee expenses, other grants and transfers amounted to Kshs.12,500,000 and other grants amounted to kshs.34,930,780 with a total to kshs.34,005,989 being other payments. As compared to the final budget, however, the utilization rate was 39% which is due to the funds that have not been received from the board and funds which were received late as the financial year came to an end.

allocation per sector



- Compensation of Employees
- Use of goods and services
- Other grants and transfers
- Oversight Committee Expenses
- Unapproved funds
- Committee expenses
- Transfers to Other Government Units
- Acquisition of Assets
- Other Payments

The fund was successful in that we were able to disburse bursary to needy students in the constituency. We were able to support infrastructural growth in primary and secondary schools as well as infrastructure for security offices.

Challenges, Recommended and Emerging Issues

One of the main challenges that the constituency experienced during the implementation of projects during the financial year was the sudden increase in the cost of construction inputs such as cement and steel associated with the increase in fuel costs and general inflation in the economy. This was a challenge because the initial approved budget for projects could no longer suffice to implement projects as costs of inputs rose up. Going forward we are going to review the budgets of projects in line with the new costs for us to maintain the same project deliverables.

The other challenge was late project implementation. This was a great challenge as most projects were not implemented as a result of late disbursement of funds by the board. Going forward the national treasury should release fund on time so as for projects to be implemented as planned.

Photos of successfully implemented projects during the year to underscore the performance of the constituency.

I. OLKERI PRIMARY SCHOOL: RENOVATION OF 4 CLASSROOMS



IV. 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 North Constituency 2023-2027* plan are to:

- a) To enhance accessibility to quality education for all by improving the learning environment through quality school infrastructure and bursaries for better performance.
- b) To support the creation of conducive environment that enhances peace, security, efficiency and effectiveness in public administration
- c) To empower and develop youth and special groups to reduce dependency by nurturing talents and sports
- d) To support building of capacity and capability for timely response and management of disaster risks

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	To enhance accessibility to quality education for all by improving the learning environment through quality school infrastructure and bursaries for better performance.	Increased enrolment in primary schools and tertiary institutions. Better grades leading to improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure built in primary, secondary and tertiary institutions, number of schools and students. % increase in the number of students joining secondary schools and tertiary institutions.	Number of physical infrastructures in schools has increased. Number of bursary beneficiaries increases as number of students joining secondary schools, special schools and tertiary institutions increased.
Security	To support the creation of conducive environment	Less crime in the area	Number of crimes reported, number of security projects completed.	3 Assistant Chief’s, Chief’s offices, police station have been constructed to completion. Also,

	that enhances peace, security, efficiency and effectiveness in public administration			funds have been allocated for construction of Assistant County Commissioners office.
Sports	To empower and develop youth and special groups to reduce dependency by nurturing talents and sports	Nurture talents and support youths in the area	Sport activities and events organized	Constituency sports activities organized and winning teams awarded.
Emergency	To support building of capacity and capability for timely response and management of disaster risks	Better built projects with a greater impact	Number of completed projects in use	NGCDFC and PMC training has been undertaken and timely responded to emergencies
Education	To enhance accessibility to quality education for all by improving the learning environment through quality school infrastructure and bursaries for better performance.	Increased enrolment in primary schools and tertiary institutions. Better grades leading to improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure built in primary, secondary and tertiary institutions, number of schools and students. % increase in the number of students joining secondary schools and tertiary institutions.	Number of physical infrastructures in schools has increased. Number of bursary beneficiaries increases as number of students joining secondary schools, special schools and tertiary institutions increased.

V. **Statement of Governance**

a) **Appointment and Removal of NGCDFC Members**

The members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee. A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee. Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel. The selection panel referred to in paragraph (1) shall consist of— one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel; the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and two persons, one of either gender, nominated by the Constituency office.

The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board. The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants considering age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act. The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

The Board shall co-opt the person referred to in section 43(2) (g) of the Act to ensure equitable representation in the membership of a Constituency Committee. The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency. The Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2)(b), (c), (d) and (e) of the Act to the National Assembly for approval. The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee. The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing. A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board. At least one of the Constituency Committee members appointed under section 43(2)(b)(c) or (d) shall be a mandatory signatory to the Constituency accounts.

The members of a Constituency Committee may be removed in accordance with section 43 (13) and (14) of the Act upon a receipt of a complaint against a member. A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5). The member against whom the complaint is raised may be required to respond to the complaint in writing. The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member. The member against whom a complaint is made may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter. Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing. If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and decide based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision. The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents. The Board shall, within thirty days after receipt of the communication in paragraph

(14), consider the matter and issue a final declaration which shall be binding on all parties. A member against whom a complaint is made shall not, participate in the deliberations and activities of a Constituency Committee from the time the Constituency Committee starts considering the complaint. If a member against whom a complaint is made responds to the allegations to the satisfaction of a Constituency Committee and the committee decides in favour of such member, the member shall resume duties as a member of the Committee.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively. A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard. A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee. At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

b) Roles and functions of the NGCDFC Committee

The functions of a Constituency Committee shall be to;

- i. Build the capacity of project management committees and Committee.
- ii. Sensitize the Community on the operations of the Fund, consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency, ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act, ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans, 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.
- iii. Consult with relevant government departments to ensure that cost estimates for projects are realistic, in considering joint projects. Ensure that the participating constituencies enter into negotiations for effective implementation of such projects; subject to the provisions of the Act and these Regulations.
- iv. 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, rank projects proposals in order of priority while ensuring that on-going projects take precedence, ensure that all projects receive adequate funding and are completed within three years, 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.

- v. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board, monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board, ensure that project reports are prepared and submitted to the Board.
- vi. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; 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.
- vii. 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, 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, recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- viii. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain a list of all the new projects commenced during the financial year and their completion status, and a list of all projects approved, funded and commenced during previous financial years, and their completion status, enter into performance contracting with the Board on an annual basis, in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution.
- ix. Receive returns from project management committees in accordance with regulation 15, maintain a database of project management committees and reports from the respective committees, and perform any other function assigned to it by the Board.

VI. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Narok North NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 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

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

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. xxx 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 North 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 North NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



Name: Kaungu Mwenda Timothy
Fund Account Manager.

VII. 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 North Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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 North Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *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 North 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 North Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted

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

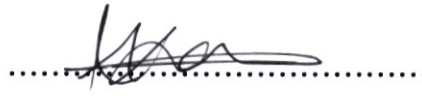
for. Further the Accounting Officer confirms that the *constituency*'s financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Narok North Constituency financial statements were approved and signed by the Accounting Officer on 15/09/ 2023.

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Name: JACKSON SANKOK
Chairman – NGCDF Committee

.....


Name: Kaungu Mwenda Timothy
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NAROK NORTH 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 Control, 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 overall 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 North Constituency set out on pages 1 to 38,

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 - Narok North 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).

Basis for Qualified Opinion

1. Unsupported Committee Expenses

The statement of receipts and payments reflects committee expenses amount of Kshs.3,613,400 as disclosed in Note 5 to the financial statements. However, the amount includes Kshs.2,471,400 incurred on other committee expenses whose expenditure returns did not indicate the nature of activity or activities being paid for, names of persons being paid, the rate and amount paid to each.

In the circumstances, the accuracy, and completeness of committee expenses of Kshs.3,613,400 could not be confirmed.

2. Unsupported Domestic Travel and Purchase of Fuel Expenditure

The statement of receipts and payments reflects use of goods and services amount of Kshs.5,382,173 as disclosed in Note 6 to the financial statements. The expenditure includes an amount of Kshs.2,563,600 incurred in respect of domestic travel and subsistence expenses. However, imprest warrants, work plans, work tickets and surrender vouchers were not provided for audit. Further, the amount also includes Kshs.482,354 incurred on fuel, oil, and lubricants which was not supported by supply agreement between the Fund and the vendor, vendor statements and fuel register.

In the circumstances, the accuracy and completeness of use of goods and services expenditure of Kshs.3,045,954 could not be confirmed,

3. Lack of Ownership Documents

The statement of receipts and payments reflects transfer to other Government units of Kshs.12,500,000 as disclosed in Note 7 to the financial statements. The expenditure includes an amount of Kshs.10,000,000 paid to a Motor Dealer for the purchase of two (2) school buses for two (2) schools. However, the ownership documents for the buses were not provided for audit.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.10,000,000 for purchase of buses could not be confirmed.

4. Unsupported Project Management Committee Account Balances

Note 20.4 to the financial statements reflects Project Management Committee account balances of Kshs.1,803,400 as disclosed in in Annex 5. However, the cash book, bank statement, project implementation status report and expenditure returns were not provided for audit.

In the circumstances, the accuracy and completeness of the Project Management Committee bank balance of Kshs.1,803,400 could not be confirmed.

5. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers balance of Kshs.34,005,989 as disclosed in Note 8 to the financial statements. The amount includes bursary payments of Kshs.20,292,500 out of which an amount of Kshs.544,000 was issued to thirty-eight (38) beneficiaries without admission numbers and cheque numbers. Further, bursary payment cheques amounting to Kshs.244,000 were cancelled and issued to new beneficiaries without justification. In addition, bursary cheques amounting to Kshs.825,752 were reversed in the cash book without any explanation.

In the circumstances, the accuracy and completeness of the bursary payments of Kshs.20,292,500 could not be confirmed.

6. Unsupported Cash and Cash Equivalents Balance

The statements of assets and liabilities reflects cash and cash equivalents balance of Kshs.29,757,338 as disclosed in Note 12A to the financial statements. However, the bank reconciliation statements were not provided for audit.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.29,757,338 as at 30 June, 2023 could not be confirmed.

7. Lack of Ownership Documents

The summary of the fixed asset register as disclosed in Annex 4 reflects the assets' historical cost balance of Kshs.19,699,046 with no additions during the year. However, the summary of the fixed asset register excludes value of land on which the buildings and structures are located.

In the circumstances, the accuracy and completeness of the fixed assets balance of Kshs.19,699,046 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 North Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing

audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary of statement of appropriation reflects a final receipts budget and actual on comparable basis of Kshs.154,144,356 and Kshs.89,184,182 respectively resulting to underfunding of Kshs.64,960,174 or 42% of the budget. However, the Fund spent Kshs.59,426,844 against actual receipts of Kshs.89,184,182 resulting to an under-utilization of Kshs.29,757,338 or 33% 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 given 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, and 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 cost of Kshs.1,575,282 in respect of fifteen (15) employees. However, the National

Government Constituencies Development Fund Board recommends four (4) employees resulting to over-employment. This was contrary to Paragraph 8 of the National Government Constituencies Development Fund Board circular referenced NGCDFB/CEO/BOARD CIRCULARS 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 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 of Kshs.34,005,989 as disclosed in Note 8 to the financial statements which includes emergency projects expenditure of Kshs.7,635,082 that was not reported to the Board. This was contrary to Regulation 20(2) of the National Government Constituencies Development 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.

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 and 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 overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's 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 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

28 June, 2024

Narok North Constituency

National Government Constituencies Development Fund (NGCDF)

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

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

	Note	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	87,000,000	182,177,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		87,000,000	182,177,758
Payments			
Compensation of employees	4	1,575,282	3,447,306
Committee expenses	5	3,613,400	5,758,000
Use of goods and services	6	5,382,173	7,000,482
Transfers to Other Government Units	7	12,500,000	103,385,924
Other grants and transfers	8	34,005,989	72,327,707
Acquisition of Assets	9	-	5,180,000
Oversight Committee Expenses	10	350,000	-
Other Payments	11	2,000,000	-
			-
Total Payments		59,426,844	197,099,419
Surplus/(Deficit)		27,573,156	(14,921,661)

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 15/09/ 2023 and signed by:



Fund Account Manager

Name: Kaungu Timothy



National Sub-County Accountant

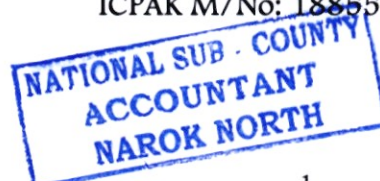
Name: G N KINUTHIA



Chairman NG-CDF Committee

Name: JACKSON SANKOK

ICPAK M/No: 18855



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


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

	Note	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	29,757,338	2,184,182
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		29,757,338	2,184,182
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		-	-
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14	-	-
Gratuity	15	-	-
Total Financial Liabilities		-	-
Net Financial Assets		29,757,338	2,184,182
Represented By			
Fund Balance B/Fwd	16	2,184,182	17,105,843
Prior Year Adjustments	17	-	-
Surplus/Deficit for The Year		27,573,156	(14,921,661)
Net Financial Position		29,757,338	2,184,182

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 15/09/2023 and signed by:


Fund Account Manager

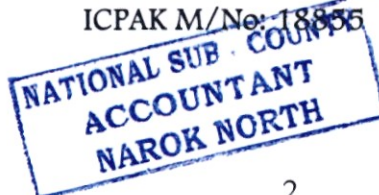

National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Kaungu Timothy

Name: G.N KINUTHIA
ICPAK M/No: 18855

Name: JACKSON SANKOK



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


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


	Notes	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	87,000,000	182,177,758
Other Receipts	3	-	-
Total Receipts		87,000,000	182,177,758
Payments			
Compensation of Employees	4	1,575,282	3,447,306
Committee expenses	5	3,613,400	5,758,000
Use of goods and services	6	5,382,173	7,000,482
Transfers to Other Government Units	7	12,500,000	103,385,924
Other grants and transfers	8	34,005,989	72,327,707
Oversight Committee Expenses	10	350,000	-
Other Payments	11	2,000,000	-
Total payments		59,426,844	191,919,419
Total Receipts Less Total Payments			
Adjusted For:			
Prior Year Adjustments	17	-	-
Decrease/ (Increase) In Accounts Receivable	18	-	-
Increase/ (Decrease) In Accounts Payable	19	-	-
Net Cash Flow from Operating Activities		27,573,156	(9,741,661)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	(5,180,000)
Net Cash Flows from Investing Activities		-	(5,180,000)
Net Increase In Cash And Cash Equivalent		27,573,156	(14,921,661)
Cash & Cash Equivalent At Start Of The Year	12	2,184,182	17,105,843
Cash & Cash Equivalent At End Of The Year	12	29,757,338	2,184,182

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 15/09/23 2023 and signed by:


Fund Account Manager

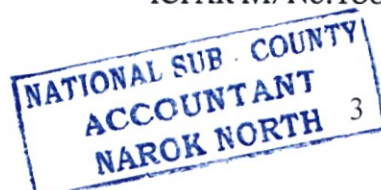

National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Kaungu Timothy

Name: G N KINUTHIA
ICPAK M/No:18855

Name: JACKSON SANKOK



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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	<i>FY 2022-2023</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>FY 2022-2023</i>	<i>FY 2022-2023</i>		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers from NG-CDF Board	151,960,174	2,184,182	-	154,144,356	89,184,182	64,960,174	
Proceeds from Sale of Assets				-	-		0%
Other Receipts				-	-		
TOTAL RECEIPTS	151,960,174	2,184,182	-	154,144,356	89,184,182	64,960,174	58%
PAYMENTS							
Compensation of Employees	2,642,539	-	-	2,642,539	1,575,282	1,067,257	60%
Committee expenses	5,556,000	-	-	5,556,000	3,613,400	1,942,600	65%
Use of goods and services	5,476,574	786,451	-	6,263,024	5,382,173	880,851	86%
Transfers to Other Government Units	74,300,000	-	-	74,300,000	12,500,000	61,800,000	17%
Other grants and transfers	56,665,459	777,732	-	57,443,191	34,005,989	23,437,202	59%
Acquisition of Assets	-	620,000	-	620,000	-	620,000	0%
Oversight Committee Expenses	1,519,601	-	-	1,519,601	350,000	1,169,601	23%
Other Payments	2,000,000	-	-	2,000,000	2,000,000	-	100%
Unapproved funds	3,800,000	-	-	3,800,000	-	3,800,000	0%
TOTAL	151,960,174	2,184,182	-	154,144,356	59,426,844	94,717,512	39%

***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

Explanatory Notes.

- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]
- (b) Compensation of employees, Committee expenses were utilized at 60% and 65% respectively. This was as a result of late disbursement of funds from the board.
- (c) Transfer to other government units, grants to school were utilized at 17% and 59% respectively due to late disbursements of funds from the national government.
- (d) Oversight committee was utilized at 23%, this was as a result of late disbursement of fund hence the underutilization of funds.
- (e) Other payments and acquisition of assets was utilized at 0.00% due late disbursement of funds.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	94,717,512
Less undisbursed funds receivable from the Board as at 30 th June 2023	64,960,174
	29,757,338
Increase/ (decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	29,757,338

The Constituency financial statements were approved by NG CDFC on 15/09/ 2023 and signed by:



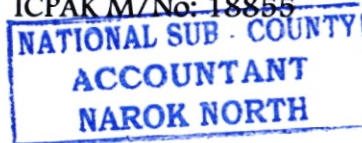
Fund Account Manager

Name: Kaungu Timothy



National Sub-County Accountant

Name: G N KINUTHIA
ICPAK M/No: 18855




Chairman NG-CDF Committee

Name: JACKSON SANKOK

XIII. Budget Execution by Sectors and Projects for The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,642,539	-	-	2,642,539	1,575,282	1,067,257
1.2 Committee allowances	1,966,000	628,298	-	2,594,298	2,585,873	8,425
1.3 Use of goods and services	4,508,574	158,152	-	4,666,726	4,577,973	88,753
	9,117,113	786,451	-	9,903,564	8,739,128	1,164,435
2.0 Monitoring and evaluation						
2.1 Capacity building	2,100,000	-	-	2,100,000	56,760	2,043,240
2.2 Committee allowances	1,490,000	-	-	1,490,000	970,767	519,233
2.3 Use of goods and services	968,000	-	-	968,000	804,200	163,800
	4,558,000	-	-	4,558,000	1,831,727	2,726,273
3.0 Emergency						
3.1 Primary Schools						
OLENGASURAI PRIMARY SCHOOL	1,553,530	-	-	1,553,530	1,553,530	-
OLELUSIE PRIMARY SCHOOL	822,684	-	-	822,684	822,684	-
OLKERI PRIMARY SCHOOL	1,517,389	-	-	1,517,389	1,517,389	-
NCHURRA ESHUMATA PRIMARY	307,504	-	-	307,504	307,504	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
OYARATA PRIMARY	1,350,000	-	-	1,350,000	1,350,000	-
OLEKINGARA PRIMARY	782,350	-	-	782,350	782,350	-
OLOSERIAN PRIMARY SCHOOL	1,301,624	-	-	1,301,624	1,301,624	-
3.5 Unutilised	1,108	-	-	1,108	-	1,108
Total	7,636,190	-	-	7,636,190	7,635,082	1,108
4.0 Bursary and Social Security						
4.1 secondary	13,660,819	509,108	-	14,169,927	6,619,000	7,550,927
4.2 University	21,290,044	268,624	-	21,558,668	13,518,500	8,040,168
4.3 Tertiary Institutions	-	-	-	-	-	-
4.4 special school	3,000,000	-	-	3,000,000	155,000	2,845,000
Totals	37,950,863	777,732	-	38,728,594	20,292,500	18,436,094
5.0 Sports						
5.1	3,039,203	-	-	3,039,203	3,039,203	0
Totals	3,039,203	-	-	3,039,203	3,039,203	0
6.0 Environment						
Olturoto primary school	217,086	-	-	217,086	217,086	-
Olmariko primary school	217,086	-	-	217,086	217,086	-
Nkokolani primary school	217,086	-	-	217,086	217,086	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Oloirot primary school	217,086	-	-	217,086	217,086	-
Eneria primary school	217,086	-	-	217,086	217,086	-
Sakutiek primary school	217,086	-	-	217,086	217,086	-
Ntimama ridge primary school	217,086	-	-	217,086	217,086	-
Enkidikiroto primary school	217,086	-	-	217,086	217,086	-
Topoti primary school	217,086	-	-	217,086	217,086	-
Entepesi primary school	217,086	-	-	217,086	217,086	-
Limanet primary school	217,086	-	-	217,086	217,086	-
Entarai primary school	217,086	-	-	217,086	217,086	-
Purko primary school	217,086	-	-	217,086	217,086	-
Olokurto primary school	217,086	-	-	217,086	217,086	-
Total	3,039,203	-	-	3,039,203	3,039,203	-
7.0 Primary Schools Projects (List all the Projects)						
Nchurra Eshumata Primary School	2,700,000	-	-	2,700,000	-	2,700,000
Oimerru Primary School	2,500,000	-	-	2,500,000	-	2,500,000
Entarai Olmorijoi Primary School	1,350,000	-	-	1,350,000	-	1,350,000
Sakutiek Primary School	6,050,000	-	-	6,050,000	-	6,050,000
Enesambulai Primary School	1,350,000	-	-	1,350,000	-	1,350,000

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Olomayiana Primary School	650,000	-	-	650,000	-	650,000
Nairenke Primary School	1,350,000	-	-	1,350,000	-	1,350,000
Oloonamuka Primary School	1,350,000	-	-	1,350,000	-	1,350,000
Oloolbungaiko Primary School	1,350,000	-	-	1,350,000	-	1,350,000
Oloirien Primary School	6,050,000	-	-	6,050,000	-	6,050,000
Kopisai Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Total	26,700,000	-	-	26,700,000	-	26,700,000
8.0 Secondary Schools Projects (List all the Projects)						
Entiyani Girls Secondary School	5,000,000	-	-	5,000,000	-	5,000,000
Olopirik Secondary School	1,350,000	-	-	1,350,000	-	1,350,000
Narok High School	6,000,000	-	-	6,000,000	-	6,000,000
Katakala Day and Boarding Secondary School	650,000	-	-	650,000	-	650,000
Kukwenik Ole Kenta Secondary School	1,700,000	-	-	1,700,000	-	1,700,000
OLORROPIL SEC SCHOOL	8,300,000	-	-	8,300,000	5,000,000	3,300,000
SAKUTIEK SEC SCHOOL	8,300,000	-	-	8,300,000	5,000,000	3,300,000
OLCHORRO SECONDARY	8,300,000	-	-	8,300,000	-	8,300,000

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
SCHOOL		-	-			
Entontol Secondary school	2,800,000	-	-	2,800,000		2,800,000
ILTARETO SECONDARY SCHOOL	1,000,000	-	-	1,000,000		1,000,000
Kukwenik Ole Kenta Secondary School	1,700,000	-	-	1,700,000		1,700,000
Kamelok secondary school	2,500,000			2,500,000	2,500,000	-
Total	47,600,000	-	-	47,600,000	12,500,000	35,100,000
9.0 Tertiary institutions Projects (List all the Projects)						
9.1						
9.2						
9.3						
10.0 Security Projects						
Olokurto Deputy County Commissioner Official residence	5,000,000	-	-	5,000,000	-	5,000,000
Total	5,000,000	-	-	5,000,000	-	5,000,000
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	620,000	-	620,000	-	620,000
11.2 Construction of CDF office						
11.3 Purchase of furniture and equipment						
11.4 Purchase of computers						

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.5 Purchase of land						
12.0 Others						
12.1 Strategic Plan	2,000,000	-	-	2,000,000	2,000,000	-
12.2 Innovation Hub						
13.0 Oversight Committee Expenses						
Accommodation -domestic travel	400,000	-	-	400,000	-	400,000
coc committee expenses	519,601	-	-	519,601	350,000	169,601
coc members allowances	600,000	-	-	600,000	-	600,000
Total	1,519,601	-	-	1,519,601	350,000	1,169,601
Funds pending approval**	3,800,000	-	-	3,800,000	-	3,800,000
Total	151,960,174	2,184,182	-	154,144,356	59,426,844	94,717,512

(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

XIV. 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 North Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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 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.

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.

Narok North Constituency
National Government Constituencies Development Fund (NGCDF)
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XV. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	FY 2022-2023	FY 2021-2022
NGCDF Board	Kshs	Kshs
AIE NO. B 005108		34,392,619
AIE NO. B 030184		44,000,000
AIE NO. B 030428		24,000,000
AIE NO. B 006370		5,000,000
AIE NO. B 042761		26,000,000
AIE NO. B154162		38,088,879
AIE NO. B089067		10,696,260
AIE NO. B185206	7,000,000	
AIE NO. B185478	6,000,000	
AIE NO. B185741	15,000,000	
AIE NO. B206058	5,000,000	
AIE NO. B205851	12,000,000	
AIE NO. B205554	12,000,000	
AIE NO. B207609	15,000,000	
AIE NO. B207977	15,000,000	
TOTAL	87,000,000	182,177,758

2. Proceeds from Sale of Assets

	FY 2022-2023	FY 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	-	-

3. Other Receipts

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

Narok North Constituency
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Notes to the Financial Statements (Continued)

4. Compensation of Employees

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,557,282	2,191,737
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	1,233,569
Employer Contributions Compulsory national social security schemes	18,000	22,000
Total	1,575,282	3,447,306

5. Committee Expenses

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
Sitting allowance	1,142,000	1,248,000
Other committee expenses	2,471,400	4,510,000
Total	3,613,400	5,758,000

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6. Use of Goods and services

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
Utilities, supplies and services	102,000	1,575,600
Communication, supplies and services	424,224	-
Domestic travel and subsistence	2,563,600	280,500
Printing, advertising and information supplies & services	-	26,130
Rentals of produced assets	-	-
Training expenses	409,000	3,364,500
Hospitality supplies and services	348,000	333,550
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	337,110	1,020,530
Fuel, oil & lubricants	482,354	-
Other operating expenses	549,300	48,672
Bank Charges	25,145	-
Routine maintenance – vehicles and other transport equipment	113,900	351,000
Routine maintenance – other assets	27,540	-
Total	5,382,173	7,000,482

*Narok North Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes to The Financial Statements (Continued)

7. Transfer to Other Government Units

Description	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	-	62,489,664
Transfers To Secondary Schools (See Attached List)	12,500,000	40,896,260
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	12,500,000	103,385,924

8. Other Grants and Other transfers

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
Bursary – secondary schools (see attached list)	6,619,000	27,454,500
Bursary – tertiary institutions (see attached list)	13,518,500	23,278,500
Bursary – special schools (see attached list)	155,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	7,200,000
Sports projects (see attached list)	3,039,203	-
Environment projects (see attached list)	3,039,203	-
Emergency projects (see attached list)	7,635,082	14,394,707
Roads projects (see attached list)	-	-
Total	34,005,989	72,327,707

Narok North Constituency
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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	5,180,000
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	-	5,180,000

10. Oversight committee expenses

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
Oversight committee expenses	350,000	-
	350,000	-

11. Other Payments

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
Strategic plan	2,000,000	-
ICT Hub	-	-
	2,000,000	-

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12. Cash Book Bank Balance

<i>Name Of Bank, Account No. & Currency</i>	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	<i>Kshs</i>	<i>Kshs</i>
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. 0360263540325</i>	29,757,338	2,184,182
Total	29,757,338	2,184,182
12B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total		

13. Outstanding Imprests

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

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Notes to the Financial Statement Continued

14. Retention

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	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	-	-

15. Gratuity

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	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	-	-

16. Fund Balance B/F

	<i>(1st July 2022)</i>	<i>(1st July 2021)</i>
	Kshs	Kshs
Bank accounts	2,184,182	17,105,843
Cash in hand	-	-
Imprest	-	-
Total	2,184,182	17,105,843
Less	-	-
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	-	-

17. 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	-	-	-

18. Changes In Accounts Receivable – Outstanding Imprests

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	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	-	-

19. Changes In Accounts Payable – Deposits and Retentions

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	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)

20. Other Important Disclosures

20.1: Pending Accounts Payable (See Annex 1)

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

20.2: Pending Staff Payables (See Annex 2)

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

20.3: Unutilized Fund (See Annex 3)

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
Compensation of employees	1,067,257	536,520
Committee expense	1,942,600	201,363
Use of goods and services	880,851	28,508
Amounts due to other Government entities (see attached list)	61,800,000	797,791
Amounts due to other grants and other transfers (see attached list)	23,437,202	620,000
Acquisition of assets	620,000	-
Other Payments (<i>specify</i>)	1,169,601	-
Funds pending approval	3,800,000	-
Total	94,717,512	2,184,182

*Narok North Constituency
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20 .4: PMC account balances (See Annex 5)

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	1,803,400	3,172,184
Total	1,803,400	3,172,184

XVI. 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					

Annex 2 - Analysis of Pending Staff Payables

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

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
1.0 Administration and Recurrent				
1.1 Compensation of employees	being compensation of employees	1,067,257	0	waiting for funds
1.2 Committee allowances	committee allowances	8,425	628298.46	waiting for funds
1.3 Use of goods and services	purchase of goods and services	88,753	158152.12	waiting for funds
Total		1,164,435	786450.58	
2.0 Monitoring and evaluation				
2.1 Capacity building	capacity and building costs	2,043,240	0	waiting for funds
2.2 Committee allowances	committee allowances	519,233	0	waiting for funds
2.3 Use of goods and services	purchase of goods and services	163,800	0	waiting for funds
Total		2,726,273		
3.0 Emergency				
3.5 Unutilised	balances after disbursements	1,108		balances after disbursements
Total		1,108		
4.0 Bursary and Social Security				
4.1 Secondary Schools	bursary for needy students	7,550,927	509107.59	waiting for funds
4.2 Tertiary Institutions	bursary for needy students	8,040,168	268624	waiting for funds

Narok North Constituency

National Government Constituencies Development Fund (NGCDF)

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Name	Brief Transaction Description	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
4.4 Special Needs	bursary for needy students	2,845,000		waiting for funds
Total		18,436,094	777731.59	
7.0 Primary Schools Projects				
Nchurra Eshumata Primary School	construction of classrooms	2,700,000	0	waiting for funds
Oimerru Primary School	construction of classrooms	2,500,000	0	waiting for funds
Entarai Olmorijoi Primary School	construction of classrooms	1,350,000	0	waiting for funds
Sakutiek Primary School	purchase of school bus	6,050,000	0	waiting for funds
Enesambulai Primary School	construction of classrooms	1,350,000	0	waiting for funds
Olomayiana Primary School	construction of toilets	650,000	0	waiting for funds
Nairenke Primary School	construction of classrooms	1,350,000	0	waiting for funds
Oloonamuka Primary School	construction of classrooms	1,350,000	0	waiting for funds
Oloolbungaiko Primary School	construction of classrooms	1,350,000	0	waiting for funds
Oloirien Primary School	purchase of school bus	6,050,000	0	waiting for funds
Kopisai Primary School	construction of classrooms	2,000,000	0	waiting for funds
Total		26,700,000	0	
8.0 Secondary Schools Projects				
Entiyani Girls Secondary School	construction of classrooms	5,000,000	0	waiting for funds
Olopirik Secondary School	construction of classrooms	1,350,000	0	waiting for funds
Narok High School	construction	6,000,000	0	waiting for funds

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Name	Brief Transaction Description	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
	of classrooms			
Katakala Day and Boarding Secondary School	construction of classrooms	650,000	0	waiting for funds
Kukwenik Ole Kenta Secondary School	construction of classrooms	1,700,000	0	waiting for funds
OLORROPIL SEC SCHOOL	construction of classrooms	3,300,000	0	waiting for funds
SAKUTIEK SEC SCHOOL	construction of classrooms	3,300,000	0	waiting for funds
OLCHORRO SECONDARY SCHOOL	construction of classrooms	8,300,000	0	waiting for funds
Entontol Secondary school	construction of classrooms	2,800,000	0	waiting for funds
ILTARETO SECONDARY SCHOOL	construction of classrooms	1,000,000	0	waiting for funds
Kukwenik Ole Kenta Secondary School		1,700,000	0	waiting for funds
Total		35,100,000	0	
10.0 Security Projects				
Olokurto Deputy County Commissioner Official residence	construction of admistration block	5,000,000	0	waiting for funds
Total		5,000,000	0	
11.0 Acquisition of assets				
purchase of motorvehicle	balances b/f	620,000	620000	waiting for funds
Total		620,000	620000	
12.0 Oversight Committee Expenses (itemize)				
Accommodation -domestic travel	oversight committee allowances	400,000	0	waiting for funds
coc committee expenses	oversight	169,601	0	waiting for funds

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Name	Brief Transaction Description	Outstanding Balance FY 2022-2023	Outstanding Balance FY 2021-2022	Comments
	committee allowances			
coc members allowances	oversight committee allowances	600,000	0	waiting for funds
Total		1,169,601	0	
14.0 unallocated fund		-	0	
Funds pending approval	yet to be allocated by the board	3,800,000	0	yet to be allocated by the board
Grand Total		94,717,512	2,184,182	

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
Land	-	-	-	-
Buildings and structures	6,133,133	-	-	6,133,133
Transport equipment	9,715,000	-	-	9,715,000
Office equipment, furniture and fittings	3,055,913	-	-	3,055,913
ICT Equipment, Software and Other ICT Assets	795,000	-	-	795,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	19,699,046	-	-	19,699,046

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

PMC	Bank	Account number	Bank Balance FY 2022-2023	Bank Balance FY 2021-2022
ENARAU PRIMARY SCHOOL	360282129674	EQUITY BANK	200	200
ENDIDIKIROTO PRIMARY SCHOOL	360282198003	EQUITY BANK	800	800
ENKUSERO SEC SCHOOL	360282094163	EQUITY BANK	2,000	219,309
ENTIKI PRIMARY SCHOOL	360282486775	EQUITY BANK	100,000	100,000
ENTIYANI SEC SCHOOL	360278993085	EQUITY BANK	3,700	3,700
ILMASHARIAN SEC SCHOOL	360281340391	EQUITY BANK	591,841	
ENKIDIKIROTO PRIMARY SCHOOL	360282198003	EQUITY BANK	141	141
ILMOLELIAN PRIMARY SCHOOL	360280270478	EQUITY BANK	40,000	56,690
ILPOTON PRIMARY SCHOOL	360268551836	EQUITY BANK	997	997
ILTARETO PRIMARY SCHOOL	360277503850	EQUITY BANK	20,000	23,355
IPARAKWA PRIMARY SCHOOL	360282354017	EQUITY BANK	56,690	56,690
KAMURAR PRIMARY SCHOOL	360271018397	EQUITY BANK	48,000	488,150
KATAKALA DAY AND BOARDING SEC SCH	360277622328	EQUITY BANK	4,368	113,378
KIMONDI PRY SCHOOL	36026845550	EQUITY BANK	200	200
KISIRIRI PRIMARY SCHOOL	360278751041	EQUITY BANK	100	36,312
NAIRASURA PRIMARY SCHOOL	360282221728	EQUITY BANK	51,766	51,766
NAITOTI PRIMARY SCHOOL	360271937655	EQUITY BANK	57,320	57,320
NAMINGO PRIMARY SCHOOL	360282082680	EQUITY BANK	500	500
NAROK NORTH CONSTITUENCY SPORT PMC ACCOUNT	360271580481	EQUITY BANK	940	940
NKARETA PRIMARY SCHOOL	360282439313	EQUITY BANK	41,966	41,966
OLE KENYA SEC SCHOOL	360278907239	EQUITY BANK	1,200	798,304

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PMC	Bank	Account number	Bank Balance FY 2022-2023	Bank Balance FY 2021-2022
OLELUSIE PRIMARY SCHOOL	360263864623	EQUITY BANK	79,484	480
OLEMWANIK PRIMARY SCHOOL	360282081269	EQUITY BANK	149	149
OLKERI PRIMARY SCHOOL	360282322332	EQUITY BANK	56,470	56,690
OLMARIKO SEC SCHOOL	360282081013	EQUITY BANK	18,510	58,690
OLOKURTO POLICE STATION	360282598590	EQUITY BANK	1,000	4,548
OLOLOIBOTI PRIMARY SCHOOL	360277446481	EQUITY BANK	178,210	178,210
OLOOITOTO BOARDING PRIMARY SCH	360279662566	EQUITY BANK	940	200,100
OLOOLORTEN PRIMARY SCHOOL	360282111305	EQUITY BANK	1,000	1,000
OLOPIRIK DAY SEC SCHOOL	360282094779	EQUITY BANK	42,379	99,069
OLTETIA PRIMARY SCHOOL	360271935998	EQUITY BANK	52,400	52,400
PURKO SECONDARY SCHOOL	360280775640	EQUITY BANK	55,890	175,891
RATIA RANGE PRIMARY SCHOOL	360282235412	EQUITY BANK	56,690	56,690
ROKONKO PRIMARY SCHOOL	360282086060	EQUITY BANK	178,080	178,080
Rrusiai primary school	0360277197076	EQUITY BANK	450	450
SHAPATAR PRIMARY SCHOOL	360279640945	EQUITY BANK	959	959
SINKITERR PRIMARY SCHOOL	360278750326	EQUITY BANK	57,370	57,370
TOPOTI PRIMARY SCHOOL	360282456679	EQUITY BANK	690	690
Totals			1,803,400	3,172,184

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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)
OAG/NAROKCDF/2021-20222/2	Unsupported construction of two classrooms	At JS Ole Naeku Primary school narok north constructed 2 classrooms to completion and it was supported by photos and site visit	resolved	
OAG/NAROKCDF/2021-20222/2	Unsupported construction of pit latrine	Supported by photos and site visit	Resolved	
OAG/NAROKCDF/2021-20222/2	Unsupported Transfer of Funds to Projects: However, review of the approval and disbursement process revealed that the conditions for disbursement of funds to the Project Management Committee bank accounts were not met before the funds were released contrary to Regulation 15 of the National Government Constituencies Development Fund Regulations, 2016. The unfulfilled conditions are: appointment of Project Management Committee (PMC), preparation of the requisite budgets and bills of quantities for approval by the	Before any transfer is made to any pmc they have to: appointment of Project Management Committee (PMC), preparation of the requisite budgets and bills of quantities for approval by the Constituency committee, approval to open PMC bank account and properly prepared project work plan.	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	Constituency committee, approval to open PMC bank account and properly prepared project work plan.			

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Name:Kaungu Mwenda Timothy

Fund Account Manager.

