


REPUBLIC OF KENYA



*Enhancing Accountability*

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 24 JUL 2024	DAY: WEDNESDAY
TABLED BY: Hon. SAMUEL CHEPIONGETA, MP	<b>THE AUDITOR-GENERAL</b>
CLERK-AT THE-TABLE: Anne-shiburo	

**REPORT**

PARLIAMENT  
OF KENYA  
LIBRARY

**OF**

**ON**

**NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND – NAROK WEST  
CONSTITUENCY**

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





---

NAROK WEST CONSTITUENCY  
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2023

---

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

Table of Content	Page
1. Acronyms and Abbreviations .....	ii
2. Key Constituency Information and Management.....	iii
3. NG-CDFC Chairman’s Report .....	vii
4. Statement Of Performance Against Predetermined Objectives for FY2022/23 .....	xii
5. Governance Statement .....	xiv
6. Environmental and Sustainability Reporting .....	xviii
7. Statement Of Management Responsibilities.....	xxii
8. Report Of the Independent Auditors On The NGCDF- Narok West Constituency.....	xxiv
9. Statement Of Receipts and Payments for the Year Ended 30th June 2023 .....	1
10. Statement Of Assets and Liabilities As At 30 <sup>th</sup> June, 2023.....	2
11. Statement Of Cash Flows for The Year Ended 30th June 2023 .....	3
12. Summary Statement of Appropriation for The Year Ended 30 <sup>th</sup> June 2023.....	5
13. Budget Execution By Sectors And Projects For The Year Ended 30 <sup>th</sup> June 2023 .....	7
14. Significant Accounting Policies.....	13
15. Notes To the Financial Statements .....	19
16. Annexes.....	30

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

---

**1. Acronyms and Abbreviations**

NGCDF-National Government Constituency Development Fund  
NGCDFB- National Government Constituency Development Fund Board  
PFM-Public Finance Management  
IPSAS-International Public Sector Accounting Standards.  
PMC-Project Management Committee  
FY-Financial Year  
NGCDFC- National Government Constituency Development Fund Committee  
ARMC-Audit and Risk Management Committee  
NASC-National Assembly Select Committee  
NA-National Assembly  
PSASB-Public Sector Accounting Standards Board  
PAC-Public Accounts Committee  
CFC-Consolidated Funds Committee  
CS-Cabinet Secretary  
PS-Permanent Secretary  
NSCA-National Sub-County Accountant  
FAM-Fund Account Manager



## **2. Key Constituency Information and Management**

### **(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

### **Mandate**

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and

- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

**Vision**

Equitable Socio-economic development countrywide

**Mission**

To provide leadership and policy direction for effective and efficient management of the Fund

**Core Values**

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

**Functions of NG-CDF Committee**

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

**(b) Key Management**

The Narok West Constituency NGCDF day-to-day management is under the following key organs:

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

### **Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Mr. Robinson Kamakei
2.	Sub-County Accountant	CPA. Festo Saina
3.	Chairman NGCDFC	Mr. Jairus Kipees
4.	Member NGCDFC	Mr. Nick Kupai

### **(c) Fiduciary Oversight Arrangements**

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

### **(d) Narok West Constituency NGCDF Headquarters**

P.O. Box 124-20503  
NG-CDF Complex  
Narok-Bomet Highway  
Ololulunga, Kenya

### **(e) Narok West Constituency NGCDF Contacts**

Telephone: (254) 726-318857  
E-mail: [cdFNarokWestconstituency@ngcdf.go.ke](mailto:cdFNarokWestconstituency@ngcdf.go.ke)  
Website: [www.cdfNarokWestconstituency.go.ke](http://www.cdfNarokWestconstituency.go.ke)



**(f) Narok West Constituency NGCDF Bankers**

Equity Bank Kenya Limited

Narok Branch

A/C No.0360262484301

P O Box 1023-20500

Narok Kenya.

**(g) Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

**(h) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

### 3. NG-CDFC Chairman's Report



**Mr. Jairus Kipees**

On behalf of Narok West NG-CDF Committee and staff, I am profoundly glad in presenting the FY 2022/2023 annual report and financial statements for the fund.

Narok West NG-CDF committee continued to discharge its core mandate in prudent, transparent and accountable management of the fund, considering projects proposals as proposed by the residents of Narok West constituency and ensure that all approved projects meet the requirements of sec 24 of the NG-CDF Act 2015, Capacity building of the project management committees (Pmc`s),

monitoring and evaluation of the funded projects. As per the provisions of the NGCDF Act 2015(as amended in 2016), this was achieved mainly through timely disbursement of received funds to the project management committees (Pmc), projects monitoring and regular NG-CDF committee meetings.

Narok West NG-CDF committee registered exemplary performance in the year under review as demonstrated by implementation of projects, programmes and activities in the sectors of Education, security, sports and environment which fall within the mandate of the Fund established by the NG-CDF ACT 2015(as amended in 2016).

The fund augmented the national government's infrastructure development in education sector through construction, renovation and equipping of schools.

**In detail, NG-CDF Narok West has been able to achieve the following during the financial year;**

A total of 8 classrooms, 4 dormitories, 2 laboratories, 2 administration blocks 1 teachers house, 2 dining halls, 36 mobile lab kit and 8 toilet blocks were constructed and or renovated through the allocation to the fund.

The fund's contribution towards education infrastructure across the constituency supported the 100% government transition policy. Narok West NG-CDF committee also allocated funds for the construction of a modern Police offices complex amounting to Kshs. 3,000,000 in the year which has enhanced security in the constituency.

In addition, the fund supported retention of students in secondary and tertiary institutions through allocation of bursary. During the financial year, a total of Kshs. 32,638,889 was allocated as bursary to

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

---

needy students in the constituency. NG-CDF Narok West committee has developed bursary award criteria to ensure only the needy students are awarded bursary.

**A). Budget Performance**

In the financial year 2022/2023 NG-CDF Narok West budget performance against actual amounts for current year based on economic classification and programmes, was very impressive due to timely disbursement of funds to the constituency by the NG-CDF BOARD,

In the financial year ended June 30<sup>th</sup>, 2023, NG-CDF Narok West had a cumulative approved budget of **Kshs 154,709,875** and 67% of the budget was disbursed to the constituency by the NGCDF Board within the financial year.

**NG-CDF Narok West disbursed the received funds as follows;**

Kshs 34,960,000 was disbursed to various schools and other government agencies for implementation of the approved projects,

Kshs 34,205,000 was issued as bursaries to needy students in the constituency,

Kshs 10,848,767 was used in payment of NG-CDF committee allowances, monitoring, evaluation, use of goods and services and other administration expenses,

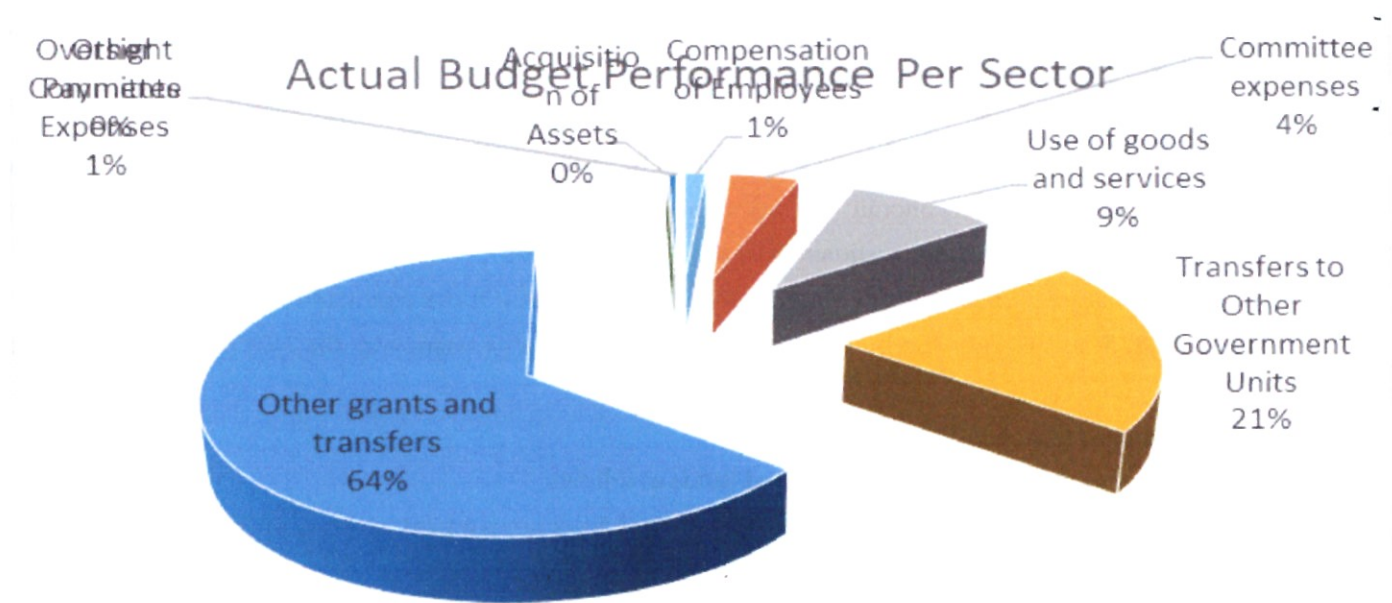
Kshs 2,198,844 was used in payment of NG-CDFC staff salaries and gratuity,

Kshs 7,967,169 was used to fund emergency occurrences in the constituency,

**The performance during the year is summarised as follows;**

<b>PAYMENTS</b>	<b>Final Budget</b>	<b>Total Expenditure</b>	<b>Budget utilization difference</b>	<b>% of utilization</b>
Compensation of Employees	5,918,684	2,198,844	3,719,840	37%
Committee expenses	4,330,276	5,468,050	(1,137,774)	126%
Use of goods and services	4,894,654	4,880,717	13,937	100%
Transfers to Other Government Units	63,972,000	34,960,000	29,012,000	55%
Other grants and transfers	53,426,360	44,635,169	8,791,191	84%
Acquisition of assets	265,600	239,900	25,700	90%
Oversight Committee Expenses	500,000	500,000	-	100%
Other Payments(Strategic Plan)	2,076,000	-	2,076,000	0%
Funds Pending Approval	19,326,301		19,326,301	0%
<b>TOTAL</b>	<b>154,709,874</b>	<b>92,882,680</b>	<b>61,827,195</b>	<b>60%</b>





Herein attached are pictorials to depict successful projects undertaken during the year.



Narok West NGCDF Office, F/Y 2022-2023, Construction of Classroom Block  
 Impact: improved access to secondary Education.



Narok West Constituency- Construction of Two classroom block, F/Y 2022/2023

Impact: to enhance transition from primary to secondary school.

**B). Emerging issues related to NG-CDF in Narok West Constituency are;**

- ❖ Education, Security, Sports, Environment, Water and Roads sectors almost entirely depend on NG-CDF on infrastructure development.
- ❖ Prioritization of projects to fund is becoming more difficult due to the numerous high impact and deserving projects being proposed by the residents.
- ❖ Increase in population is piling pressure on NG-CDF to allocate more funds to various development infrastructure to cater for the residents.
- ❖ There's a growing Need to compete with the county government in infrastructure development to justify the long existence of NG-CDF.

**C). NG-CDF Implementation challenges in Narok West Constituency are;**

- ❖ Overdependence on the fund by the public and National government functions on all development related needs.

(To overcome this, NG-CDF Narok West Committee employs public participation at the ward level in identification of priority projects for funding and bursary beneficiaries within the constituency).

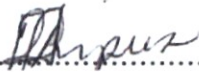
- ❖ Funds disbursement from the board is untimely and unpredictable leading to delays in execution of budgets occasioning unnecessary budgetary adjustments and delays in the implementation of approved projects.

(NG-CDF Narok West committee continues to work with the board to facilitate timely disbursement of funds and will endeavour to disburse funds to the project management committees (PMC's) as soon as it receives).

- ❖ Many projects are allocated funds (thinly spread projects)- leading to projects receiving insufficient funds

(To overcome this challenge, NG-CDF Narok West is focusing on allocating enough funds to complete the project within at most 2 years).

Moving forward NG-CDF Narok West Committee remains steadfast in delivering on our mandate of transforming lives (maendeleo kwa wote) thus creating a better society for all.

  
.....

Mr. Jairus Kipees  
Chairman NG-CDF Committee



4. Statement Of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of **Narok West Constituency 2023-2027** plan are to:

**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 have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 22/23 -we increased number of classrooms in Primary Schools by 8classrooms, secondary schools by 10 classrooms, 2dormitories, 2laboratories and Pit Latrines by an extra 12 in the various schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To have a safe and secure environment for business, learning and where the residents go about their lives without fearing for their lives and property.	-Decrease in the number of insecurity related incidents. -Improved security and a more secure business environment	-Numbers of usable physical infrastructure build in Police stations. Chief's offices, DCI and county Commissioners security facilities. -	In FY 22/23 We built three chiefs offices,2 police offices and blocks,3 staff houses in various security installations/locations in the constituency.
Environment	To have a well Conserved and Conducive environment, this ensures a safe and habitable planet for the current and future generations.	Increased tree cover and sustainable waste management and disposal practices contributing to mitigation of negative effects of climate change.	Number of tree seedlings planted in public land. -sustainable environmental management activities.	In FY 22/23 -we increased number of trees planted where hundreds of tree seedlings were purchased, distributed and planted in various schools <b>approximately 5,000</b> in number

Sports	To Nurture sporting talent, This pillar also maKshs special provisions for Kenyans with various disabilities and previously marginalized communities.	Increased engagement and persons earning a decent living from exploiting their sporting talent. -reduced unemployment rate among the youth.	Number of youth, women and persons living with disabilities taking up sporting activities. -Number of usable physical sporting infrastructure build.	In FY 22/23 -we organised the constituency sports tournament where trophies, games kits and balls were awarded to the winning teams in every ward in the constituency.
Emergency	To be able to urgently address Unforeseen occurrences in the constituency.	Immediate restoration of daily activities at minimum disruption of daily life occasioned by unforeseen Occurrences.	Numbers of usable physical infrastructure build and other emergency related activities addressed.	In FY 22/23 -we constructed Pit latrine blocks and re-roofing of classrooms in various schools When the schools were facing immediate closure by the county department of health.



## 5. Governance Statement

### Appointment of NGCDFC Members

The NG-CDF ACT part 7 section 43 states how National Government Constituency Development Fund Committee shall be established.

**Each Constituency Committee shall comprise of—**

- (a) the national government official responsible for co-ordination of national government functions;
- (b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- (c) two women nominated in accordance with subsection (3). one of whom shall be a youth at the date of appointment;
- (d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- (f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- (g) one member co-opted by the Board in accordance with Regulations made by the Board.

Narok West NGCDF is managed by a team of ten (10) NGCDFC members appointed in accordance with the NGCDF act 2015 as amended in 2022 read with NGCDF regulations 2016. The ten members comprise of seven gazetted members, a member co-opted by the NGCDF Board, the deputy County commissioner and an officer of the board at the constituency level who is an ex-officio member.

The gazetted members are appointed in accordance with the Provisions of section 5 Of the NGCDF Act 2015 which states that:

(1) The members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee.

The committee shall comprise of two female members one of whom must be a youth at the time of appointment and two male members one of whom must be a youth at the time of appointment and one member who is a person living with disabilities and two nominees of the Constituency office. Five members are selected by a selection panel chaired by the Deputy County Commissioner or his nominee and the Officer of the board is the secretary. The Officer of the board invites applications from persons who qualify for appointment within fourteen of the first meeting of the selection panel. The panel considers all applications and selects five applicants considering age, gender social interest and regional balance, the officer of the board submits the five qualified applicants to the board for appointment. The board co-opts one person to ensure equity in representation in the committee. Through the national assembly the constituency office nominates two persons of either gender to and forward he names to the officer of the



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

board at the constituency. All the names of the seven appointees are presented to parliament for approval and subsequent gazettelement.

The selection panel in Narok West constituency committee appointment consisted of the following members.

S/NO	NAME	DESIGNATION	GENDER
1	Duncan Darusi	DCC	Male
2	Simpai Olooso	Member	Female
3	Gerald Sayialel	Member	Male
4	Robinson Kamakei	FAM	Male

The above panel was tasked with the recruitment process where they advertised the posts of NGCDFC members, applications done and shortlisting conducted in the month of September 2022.

In Narok West constituency in the 2022-2023 we had a recruitment process where 10 committee members were appointed.

**Categories of Selected Candidate**

**(a) Picked by the selection panel**

S/NO	NAME	CATEGORY	POSITION
1	Jairus Lapiyioi Kipees	Male Adult	Chairman
2	Salastine Chepkorir	Female Adult	Member
3	Nick Mancha Kupai	Male Youth	Member
4	Fridah Naitetial Kisotu	Female Youth	Member

**(b) Constituency office nominees**

S/NO	NAME	CATEGORY	POSITION
1	John Noonyuat Sengeny	Constituency office Nominee	Member
2	Esther Kukuni Sianto	Constituency office nominee	Member

S/NO	Name	Category	Position
1	Samuel Kshswe Keene	PLWD	Member

The committee members comprise of:

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

S/NO	NAME	POSITION	WARD
1	Jairus Lapiyioi Kipees	Chairman	Naikarra
2	Nick Mancha Kupai	Secretary	Siana
3	Salastine Chepkorir	Member	Ilmotiok
4	Fridah NaitetiaI Kisotu	Member	Siana
5	John Noonyuat Sengeny	Member	Mara
6	Esther Kukuni Sianto	Member	Mara
7	Joseph Lepilal Pariken	Member	Ilmotiok
8	Samuel Kshswe Keene	Member	Siana
9	Duncan Darusi	DCC	
10	Robinson Kamakei	FAM	

**Removal of NG-CDF Committee**

A member of the NGCDF may be removed from office due to any of the following reasons:

- a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practises;
- (f) causing disharmony within the committee;
- (g) physical or mental infirmity.

In the month of September 2022 the previous NGCDFC members in Narok West Constituency were reconstituted due to the new regime taking power in office.

**Roles and Functions of NGCDF Committee**

1. Capacity building of the Project management committees and create awareness to the community on the functions of the fund
2. Consider and approve all the qualifying project proposals from all the wards and submit the same to the NGCDF Board
3. Consultation with relevant government departments to ensure all project cost estimates are reasonable
4. Negotiating with other constituencies when undertaking joint project implementation
5. Rank projects proposals in order of priority or urgency with priority given to ongoing projects.
6. Ensure adequate funding for completion of projects within three years
7. In collaboration with the officer of the board to maintain proper account records of the fund.
8. Recommend to the board removal of a committee member
9. Preparation and submission of reports to the board

10. Enter into performance contracting with the board annually
11. Record the names of the signatories to PMCs
12. Receive and address all complaints pertaining to projects and collectively address audit queries concerning the fund at the constituency level
13. Ensure project branding in accordance with the board guidelines

**Induction and Training of NGCDF Committee Members**

At the beginning of every new parliament term the board organizes an induction and training for the new Committee members on diverse topics related to the operations of the fund. The officer of the board also organizes locally the training and covered the following topics

1. Overview of the NGCDF Act
2. Overview of the public procurement and Assets disposal act
3. Overview of the Public finance management act
4. Risk management
5. Crosscutting issues

In Narok West constituency in the FY 2022-2023, we held 2 trainings of NG-CDFC member in Sai Rock Hotel in Mombasa and Star Bucks Hotel in Eldoret.

**Number of Meetings Held**

According to the NGCDF Act 2015 amended in 2022, the NGCDF Committee is required to hold a maximum of 24 meetings in a year including any subcommittee meetings. Narok West Constituency Held a total of 10 meetings in the financial year 2022-2023 and the attendance was as follows.

S/NO.	NG-CDFC COMMITTEE MEMBERS	JULY 28 <sup>th</sup> 2022	August 4 <sup>th</sup> 2022	SEP 15 <sup>th</sup> 2022	JAN 18 <sup>th</sup> 2023	JAN 27 <sup>th</sup> 2023	MAR 3 <sup>rd</sup> 2023	MAR 23 <sup>rd</sup> 2023	APR 6 <sup>th</sup> 2023	MAY 24 <sup>th</sup> 2023	JUNE 22 <sup>nd</sup> 2023
1	Jairus Kipees- chairman	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	-Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	-member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	-youth representative.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	-member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	-member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	-PWD	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	-youth representative	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	-FAM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	-ACC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓



**Policy on Conflict of Interest**

Narok West NGCDF Committee has made it a policy that there should be no conflict of interest and any member has any interest on a matter before the committee, the member has to declare his interests and excuse him/herself. Consequently, there is always an agenda of Declaration of interest in every meeting.

**Members Remuneration**

NGCDF Committee members are not salaried but are paid allowances for meetings attended in accordance with the provisions of the NGCDF act and regulations. The chairman is entitled to an allowance of Ksh 7,000 for every meeting attended while the other members are entitled to an allowance of Ksh 5,000 for meeting attended.

**Ethics and Conduct**

NGCDF Committee are bound by the cord of conduct of public officers, them being gazetted officers.

- i. Confidentiality-the NGCDFC members have an obligation to ensure secrecy unless in other circumstances as required by law.
- ii. Honesty and integrity-NGCDFC members have a responsibility to declare any cloistered interest relating to their public obligations and to take steps to resolve any conflict arising in a way that shields the public interest.
- iii. Leadership- NGCDFC members should encourage good and eminence leadership in the constituency.

During the financial year 2022/2023 members of NGCDFC Narok West observed to the above ethical issues.

**Risk Management**

Risk management has been joined in the constituency operations through the following; training of the NGCDF staff in their respective routine areas of service to warrant efficient and effective delivery on their mandate. Narok West NG-CDF took the initiative of training of the NGCDFCs and the PMCs to equip them with extra knowledge to carry out their duties. The Fund account manager avails himself to all the workshops to support and avail required resources to ensure that the identified risk does not hinder services delivery.

The risk mitigation policies that NGCDFC Narok West has applied include the following: Executing audit findings and recommendations, observance and compliance with NGCDF act 2015 and additional laws and guidelines to ensure smooth operations. The constituency has also ensured projects are well implemented and overall fund utilization. The NGCDFC staff are also required to ensure adherence to statutory requirements such as deductions and timely remittance, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification

**6. Environmental and Sustainability Reporting**

Narok West NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education &

Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

**1. Sustainability strategy and profile -**

To ensure sustainability of Narok West NGCDF, the committee funds the following key sectors with the following sustainable priorities.

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of depressed economic performance that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as a development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.



## **2. Environmental performance**

- Due to the limited funding received in the 2022-2023 financial year, the Narok West constituency could not engage in tree planting activities, but the allocated funds were used to conserve soil, create sustainable water conservation system by purchasing water tanks.
- The sports allocated funds were used in organizing tournaments in the constituency where local youths participated. The constituency fully sponsored the activities and motivated the teams by giving them quality sportswear and gears. The tournaments were gender inclusive because female teams also participated and also benefited with the sponsorship.

## **3. Employee welfare**

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

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

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

## **4. Market place practices-**

Narok West NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:



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

**5. Community Engagements-**

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



.....  
**Robinson Kamakei.**  
**Fund Account Manager.**

## 7. Statement Of Management Responsibilities

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

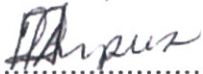
The Accounting Officer in charge of the NGCDF- Narok West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

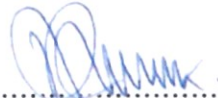
The Accounting Officer in charge of the NGCDF Narok West Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted 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 West Constituency financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> September 2023.



.....  
Name: Mr. Jairus Kipees  
Chairman – NGCDF Committee



.....  
Name: Robinson Kamakei  
Fund Account Manager



# REPUBLIC OF KENYA

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



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

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

---

### PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, 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 West Constituency set out on pages 1 to 49, which comprise the statement of assets and liabilities as at 30 June, 2023 and the

---

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



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 effects 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 Fund as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in the Compensation of Employees**

The statement of receipts and payments reflects compensation of employees an amount of Kshs.2,198,844 as disclosed in Note 4 to the financial statements. However, the payroll reflects an amount of Kshs.2,221,336 resulting to unreconciled variance of Kshs.22,492.

In the circumstances, the accuracy and completeness of compensation of the employees amounting to Kshs.2,198,844 could not be confirmed.

#### **2. Inaccuracies in the Use of Goods and Services**

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.4,880,717 as disclosed on Note 6 to the financial statements out of which expenditure of Kshs.260,000 was misclassified. Further, the amount includes communication supplies and services expenditure of Kshs.201,400 that differed with the supporting schedule amount of Kshs.134,000 resulting to unreconciled variance of Kshs.67,400.

In the circumstances, the accuracy and completeness of use of goods and services expenditure of Kshs.4,880,717 could not be confirmed.

#### **3. Unsupported Bursary Disbursements**

The statement of receipts and payments reflects other grants and transfers an amount of Kshs.44,635,169 as disclosed in Note 8 to the financial statements. The amount includes bursary to Tertiary Institutions amounting to Kshs.13,212,000 that differed with the supporting schedule amount of Kshs.7,157,000 resulting to unreconciled variance of Kshs.6,055,000. In addition, bursary payments of Kshs.1,364,000 were issued to one hundred and seventy-eight (178) beneficiaries who were sharing similar admission numbers in their respective Schools or Institutions.



In the circumstances, the completeness and accuracy of other grants and payments of Kshs.44,635,169 could not be confirmed.

#### **4. Inaccuracies in Cash and Cash Equivalents**

The statement of assets and liabilities reflects bank and cash balances of Kshs.10,239,162. However, the cashbook reflects a balance of Kshs.10,612,163 resulting to unreconciled variance of Kshs.373,001. Further, the bank reconciliation statement reflects unpresented cheques amounting to Kshs.18,834,191 out of which stale cheque of Kshs.5,000 had not been reversed in the cash book.

In the circumstances, the accuracy and completeness of bank and cash balances of Kshs.10,239,162 could not be confirmed.

#### **5. Long Outstanding Accounts Receivable**

The statement of assets and liabilities reflects outstanding imprest balance of Kshs.373,000 as disclosed in Note 13 to the financial statements. However, Imprest register indicated that the imprest was issued to a Fund Account Manager who had since left employment in 2016 but Management has not demonstrated measures taken to recover the same.

In the circumstances, the accuracy and recoverability of outstanding imprest balance of Kshs.393,000 could not be confirmed.

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

#### **Emphasis of Matter**

##### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.154,709,875 and Kshs.103,494,842, respectively resulting to an under-funding of Kshs.51,215,033 or 33% of the budget. Similarly, the Fund spent Kshs.92,882,680 against actual receipts of Kshs.103,494,842 resulting to an under-utilization of Kshs.10,612,162 or 10% 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 other key audit matters to report in the year under review.

## **Other Matter**

### **Unresolved Prior Year Matters**

The audit report for the previous year highlighted several issues in respect of the financial statements and lawfulness and effectiveness of public resources. However, Management had not resolved the issues or given any explanation for failure to implement the recommendations.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the basis for conclusion on lawfulness and effectiveness in use of public resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Irregular Engagement of Constituency Employees**

The statement of receipts and payments reflects compensation of employees amount of Kshs.2,198,844 in respect of seventeen (17) employees engaged in various cadres. However, the National Government Constituency Development Fund Board recommends four (4) employees resulting to over employment of thirteen (13) employees. Further, the Constituency Committee did not have a clear organizational structure backed by job description for each employee in place contrary to the NG-CDF Board circular referenced NGCDFB/CEO/BOARD CIRCULARS Vol.II (014).

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

#### **2. Misclassification of Oversight Committee Expenses**

The statement of receipts and payments reflects Oversight Committee Expenses amount of Kshs.500,000 as disclosed in Note 10 to the financial statements. However, the prescribed reporting template approved by the Public Sector Accounting Standards Board Kenya has no provision for such expenditure.

In the circumstances, the financial statements as presented do not comply with International Public Sector Accounting Standard No.1 on Presentation and the Public Sector Accounting Standards Board Kenya guidelines and format.

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of 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 comply with the authorities which govern them, and that public resources are applied in an effective way.

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

### **Auditor-General's Responsibilities for the Audit**

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

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

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



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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and

other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

16 May, 2024

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

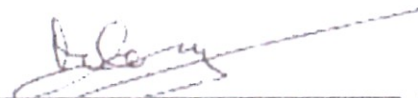
	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	87,000,000	187,677,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>87,000,000</b>	<b>187,677,758</b>
<b>Payments</b>			
Compensation Of Employees	4	2,198,844	4,139,353
Committee expenses	5	5,468,050	6,954,406
Use Of Goods and Services	6	4,880,717	4,674,128
Transfers To Other Government Units	7	34,960,000	122,800,000
Other Grants and Transfers	8	44,635,169	46,846,082
Acquisition Of Assets	9	239,900	-
Oversight Committee Expenses	10	500,000	-
Other Payments	11	-	-
<b>Total Payments</b>		<b>92,882,680</b>	<b>185,413,969</b>
<b>Surplus/(Deficit)</b>		<b>(5,882,680)</b>	<b>2,263,789</b>

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

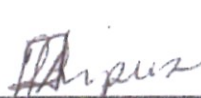
The Constituency financial statements were approved by the NGCDFC on 30<sup>th</sup> September 2023 and signed by:

  
 \_\_\_\_\_  
 Fund Account Manager

Name: Robinson Kamakei

  
 \_\_\_\_\_  
 National Sub-County Accountant

Name: CPA. Festo Saina  
 ICPAK M/No:

  
 \_\_\_\_\_  
 Chairman NG-CDF Committee

Name: Mr. Jairus Kipees



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

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

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	12A	10,239,162	16,121,842
Cash Balances (Cash at Hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>10,239,162</b>	<b>16,121,842</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	373,000	373,000
<b>Total Financial Assets</b>		<b>10,612,162</b>	<b>16,494,842</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	-	-
Gratuity	14B	-	-
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>
<b>Net Financial Assets</b>		<b>10,612,162</b>	<b>16,494,842</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	16,494,842	14,231,052
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		(5,882,680)	2,263,789
<b>Net Financial Position</b>		<b>10,612,162</b>	<b>16,494,841</b>

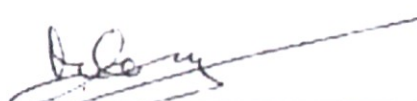
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 30<sup>th</sup> September 2023 and signed by:



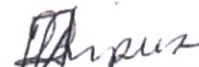
Fund Account Manager

Name: Robinson Kamakei



National Sub-County Accountant

Name: CPA. Festo Saina  
ICPAK M/No:



Chairman NG-CDF Committee

Name: Mr. Jairus Kipees

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

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

	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	87,000,000	187,677,758
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>87,000,000</b>	<b>187,677,758</b>
<b>Payments</b>			
Compensation Of Employees	4	2,198,844	4,139,353
Committee Expenses	5	5,468,050	6,954,406
Use Of Goods and Services	6	4,880,717	4,674,128
Transfers To Other Government Units	7	34,960,000	122,800,000
Other Grants and Transfers	8	44,635,169	46,846,082
Oversight Committee Expenses	10	500,000	-
Other Payments	11	-	-
<b>Total Payments</b>		<b>92,642,780</b>	<b>185,413,969</b>
<b>Total Receipts Less Total Payments</b>		<b>(5,642,780)</b>	<b>2,263,789</b>
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>(5,642,780)</b>	<b>2,263,789</b>
<b>Cash flow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(239,900)	-
<b>Net Cash Flows from Investing Activities</b>		<b>(239,900)</b>	<b>-</b>
<b>Net Increase In Cash And Cash Equivalent</b>		<b>(5,882,680)</b>	<b>2,263,789</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	12	<b>16,494,841</b>	<b>14,231,052</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	12	<b>10,612,162</b>	<b>16,494,841</b>



**Narok West Constituency**

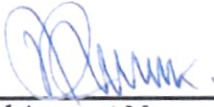
**National Government Constituencies Development Fund (NGCDF)**

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

---

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

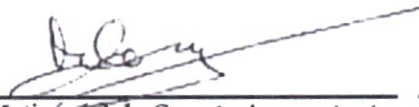
The Constituency financial statements were approved by NG CDFC on 30<sup>th</sup> September 2023 and signed by:



---

Fund Account Manager

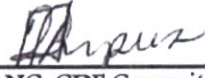
Name: Robinson Kamakei



---

National Sub-County Accountant

Name: CPA. Festo Saina  
ICPAK M/No:



---

Chairman NG-CDF Committee

Name: Mr. Jairus Kipees

12. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> 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 %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
<b>Receipts</b>							
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	138,215,033	16,494,842	-	154,709,875	103,494,842	51,215,033	67%
Proceeds From Sale of Assets				-	-	-	0%
Other Receipts				-	-	-	
<b>Totals</b>	<b>138,215,033</b>	<b>16,494,842</b>	<b>-</b>	<b>154,709,875</b>	<b>103,494,842</b>	<b>51,215,033.00</b>	<b>67%</b>
<b>Payments</b>							
Compensation Of Employees	4,516,699	1,401,984	-	5,918,684	2,198,844	3,719,840	37%
Committee Expenses	3,028,000	1,302,276		4,330,276	5,468,050	(1,137,774)	126%
Use Of Goods and Services	4,894,654	-	-	4,894,654	4,880,717	13,937	100%
Transfers To Other Government Units	57,972,000	6,000,000	-	63,972,000	34,960,000	29,012,000	55%
Other Grants and Transfers	46,039,379	7,386,980	-	53,426,360	44,635,169	8,791,191	84%
Acquisition of Assets	-	265,600	-	265,600	239,900	25,700	90%
Oversight Committee Expenses	500,000	-	-	500,000	500,000	-	100%
Other Payments	2,000,000	76,000	-	2,076,000	-	2,076,000	0%
Funds Pending Approval**	19,264,301	62,000	-	19,326,301	-	19,326,301	0%
<b>Totals</b>	<b>138,215,033</b>	<b>16,494,841</b>	<b>-</b>	<b>154,709,874</b>	<b>92,882,680</b>	<b>61,827,195</b>	<b>60%</b>

\*\*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.



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

**Explanatory Notes.**

- Compensation of Employees is underutilized due to over budgeting for the same over the years.
- Use of goods and services is over utilized due to under budgeting for the same during the financial year.
- Transfers to Other Government Units is underutilized due to funds being received at the end of the financial year.
- Other Grants and Transfers is under-utilized due to funds being received at the end of the financial year.
- Other Payments is underutilized due to funds being received at the end of the financial year.

**Explanation on the changes between the original and final budget as per IFRSAS 1.9.23.1;**

- Kshs 16,494,841. Are the unutilized funds brought forward from FY 2021/2022 (refer to cashbook/bank closing balance as at 30<sup>th</sup> June 2022).

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	61,827,195
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	51,215,033
	10,612,162
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	373,000
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	10,239,162

The Constituency financial statements were approved by NG CDFC on 30<sup>th</sup> September 2023 and signed by:

  
 \_\_\_\_\_  
 Fund Account Manager

Name: Robinson Kamakei

  
 \_\_\_\_\_  
 National Sub-County Accountant

Name: CPA. Festus Saina  
 ICPAK M/No:

  
 \_\_\_\_\_  
 Chairman NG-CDF Committee

Name: Mr. Jairus Kipees

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Blk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	4,516,699	1,401,984	-	5,918,684	2,198,844	3,719,840
1.2 Committee allowances	988,000	2,575,256	-	3,563,256	3,970,000	(406,744)
1.3 Use of goods and services	2,288,203	627,594	-	2,915,796	3,014,497	(98,701)
<b>Sub-total</b>	<b>7,792,902</b>	<b>4,604,834</b>	<b>-</b>	<b>12,397,736</b>	<b>9,183,341</b>	<b>3,214,395</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,285,000	518,600	-	1,803,600	1,808,050	(4,450)
2.2 Committee allowances	2,040,000	(2,617,706)	-	(577,706)	-	(577,706)
2.3 Use of goods and services	1,321,451	198,533	-	1,519,984	1,556,220	(36,236)
<b>Sub-total</b>	<b>4,646,451</b>	<b>(1,900,573)</b>	<b>-</b>	<b>2,745,878</b>	<b>3,364,270</b>	<b>(618,392)</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools	-	-	-	-	-	-
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilised	7,636,190	5,910,440	-	13,546,630	7,967,169	5,579,461
<b>Sub-total</b>	<b>7,636,190</b>	<b>5,910,440</b>	<b>-</b>	<b>13,546,630</b>	<b>7,967,169</b>	<b>5,579,461</b>
<b>4.0 Bursary and Social Security</b>						



Narok West 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			
4.1 Secondary Schools	19,000,000	806,293	-	19,806,293	20,024,000	(217,707)
4.2 Tertiary Institutions	12,638,889	576,073	-	13,214,962	13,212,000	2,962
4.3 Social Security	-	-	-	-	-	-
4.4 Special Needs	1,000,000	-	-	1,000,000	969,000	31,000
<b>Sub-total</b>	<b>32,638,889</b>	<b>1,382,366</b>	<b>-</b>	<b>34,021,255</b>	<b>34,205,000</b>	<b>(183,745)</b>
<b>5.0 Sports</b>						
Constituency Sports Tournament	2,464,301	44,639	-	2,508,939	2,463,000	45,939
Regional Sports Tournament	300,000	-	-	300,000	-	300,000
<b>Sub-total</b>	<b>2,764,301</b>	<b>44,639</b>	<b>-</b>	<b>2,808,939</b>	<b>2,463,000</b>	<b>345,939</b>
<b>6.0 Environment</b>						
Prior Years unutilized balances	-	49,535	-	49,535	-	49,535
<b>Sub-total</b>	<b>-</b>	<b>49,535</b>	<b>-</b>	<b>49,535</b>	<b>-</b>	<b>49,535</b>
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
Endoinyio Erinka Primary School	-	4,000,000	-	4,000,000	4,000,000	-
Asiga Primary School	-	1,000,000	-	1,000,000	1,000,000	-
Sekenani Primary School	-	40,000	-	40,000	-	40,000
Esoit Primary School	-	660,000	-	660,000	660,000	-
Orindo Primary School	2,000,000	-	-	2,000,000	2,000,000	-
Emarti E Kasoe Primary School	277,000	-	-	277,000	-	277,000
Sekenani Primary School	277,000	-	-	277,000	-	277,000
Oloclaimutia Primary Schools	277,000	-	-	277,000	-	277,000

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Opening Balance (C/Bk) and AIA	Previous Years' Disbursements			
Talek Primary School	277,000	-	277,000	-	277,000
Olkenye Primary School	277,000	-	277,000	-	277,000
Nkungi Primary School	277,000	-	277,000	-	277,000
Lekanka Primary School	277,000	-	277,000	-	277,000
Siana Boarding Primary School	277,000	-	277,000	-	277,000
Nkolale primary school	277,000	-	277,000	-	277,000
Lemck Primary School	277,000	-	277,000	-	277,000
Ngosuani Primary School	277,000	-	277,000	-	277,000
Mwangaza Primary School	277,000	-	277,000	-	277,000
Clare owang Primary School	277,000	-	277,000	-	277,000
Rokero Primary School	277,000	-	277,000	-	277,000
Mararania Primary School	277,000	-	277,000	-	277,000
Konkena Primary School	277,000	-	277,000	-	277,000
Olkeniare Primary School	277,000	-	277,000	-	277,000
Keneth primary school	277,000	-	277,000	-	277,000
Naikarra Primary School	277,000	-	277,000	-	277,000
Leshuta Primary School	277,000	-	277,000	-	277,000
Osarara Primary School	277,000	-	277,000	-	277,000
Olderkshasi Primary School	277,000	-	277,000	-	277,000
Esot Primary School	277,000	-	277,000	-	277,000
Ole tuya Primary School	277,000	-	277,000	-	277,000



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			
Nkoshush Primary School	277,000	-	-	277,000	-	277,000
Ole nkuya Primary School	277,000	-	-	277,000	-	277,000
Odisare Primary School	277,000	-	-	277,000	-	277,000
Katete Primary School	277,000	-	-	277,000	-	277,000
Sikur Primary School	277,000	-	-	277,000	-	277,000
Chepying Primary School	277,000	-	-	277,000	-	277,000
Lepoles Primary School	277,000	-	-	277,000	-	277,000
Ilmotok Primary School	277,000	-	-	277,000	-	277,000
Kaporet Primary School	277,000	-	-	277,000	-	277,000
Nkorikori Primary School	277,000	-	-	277,000	-	277,000
Esiroti Primary School	277,000	-	-	277,000	-	277,000
Olonkerin Primary School	277,000	-	-	277,000	-	277,000
<b>Sub-total</b>	<b>11,972,000</b>	<b>5,700,000</b>	<b>-</b>	<b>17,672,000</b>	<b>7,660,000</b>	<b>10,012,000</b>
<b>8.0 Secondary Schools Projects (Last all the Projects)</b>						
Mararanda Secondary School		300,000		300,000	300,000	-
Namnyak Girls' Secondary School	7,000,000			7,000,000	7,000,000	
Esoit Secondary School	4,000,000			4,000,000	4,000,000	
Leshuta Secondary School	9,500,000			9,500,000	4,000,000	5,500,000
Mararanda Secondary School	5,000,000			5,000,000	4,000,000	1,000,000
Asiga Secondary School	4,000,000			4,000,000	4,000,000	-
Kishemruak Secondary School	7,000,000			7,000,000	6,000,000	1,000,000

Narok West 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			
Keneti Secondary School	3,500,000			3,500,000		3,500,000
Nkorinkori Day Secondary School	2,000,000			2,000,000	2,000,000	-
Olmusereji Secondary School	4,000,000			4,000,000		4,000,000
<b>Sub-total</b>	<b>46,000,000</b>	<b>300,000</b>	<b>-</b>	<b>46,300,000</b>	<b>27,300,000</b>	<b>19,000,000</b>
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						
	-	-	-	-	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10.0 Security Projects</b>						
Sekenani Assistant County Commissioner's Office	3,000,000	-	-	3,000,000	-	3,000,000
<b>Sub-total</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>3,000,000</b>	<b>-</b>	<b>3,000,000</b>
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office						
11.3 Purchase of furniture and equipment	-	265,600		265,600	239,900	25,700
11.4 Purchase of computers						
11.5 Purchase of land						
<b>Sub-total</b>	<b>-</b>	<b>265,600</b>	<b>-</b>	<b>265,600</b>	<b>239,900</b>	<b>25,700</b>
Constituency Oversight Committee (accommodation allowance)	200,000	-	-	200,000	200,000	-
Committee allowance	300,000	-	-	300,000	300,000	-



Narok West 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			
Sub-total	500,000	-	-	500,000	500,000	-
12.0 Others						
12.1 Strategic Plan	2,000,000	25,000		2,025,000		2,025,000
12.2 Innovation Hub	-			-		-
12.3 Roads	-	51,000		51,000		51,000
Sub-total	2,000,000	76,000	-	2,076,000	-	2,076,000
Unapproved projects	19,264,301			19,264,301		19,264,301
AIA	-	62,000	-	62,000	-	62,000
PMC savings						
Sub-total	19,264,301	62,000	-	19,326,301	-	19,326,301
<b>Total</b>	<b>138,215,033</b>	<b>16,494,841</b>	<b>-</b>	<b>154,709,874</b>	<b>92,882,680</b>	<b>61,827,194</b>

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

#### **14. Significant Accounting Policies**

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

##### **1. Statement of Compliance and Basis of Preparation**

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

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

##### **2. Reporting Entity**

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

##### **3. Reporting Currency**

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

##### **4. Significant Accounting Policies**

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

###### **a) Recognition of Receipts**

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



*Significant Accounting Policies continued*

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

**Unutilized Funds from PMCs.**

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

**External Assistance**

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

**b) Recognition of payments**

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

*Significant Accounting Policies continued*

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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



*Significant Accounting Policies continued*

**6. Cash and Cash Equivalent.**

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

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

*Significant Accounting Policies continued*

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> 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 30<sup>th</sup> June 2023.

**14. Prior Period Errors**

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

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

**15. Related Party Transactions**

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

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

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
B 105242		33,000,000
B 105535		44,000,000
B 105897		22,000,000
B 128654		5,000,000
B 128967		12,000,000
B 154164		12,000,000
B 164392		18,000,000
B 155534		24,088,879
B185208	7,000,000	
B185481	6,000,000	
B185743	15,000,000	
B206056	5,000,000	
B205556	12,000,000	
B205853	12,000,000	
B207979	15,000,000	
B207611	15,000,000	
<b>TOTAL</b>	<b>87,000,000</b>	<b>187,677,758</b>

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-



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

Total	-	-
-------	---	---

3. Other Receipts

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

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

*Notes To the Financial Statements (Continued)*

**4. Compensation Of Employees**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
NG-CDFC Basic staff salaries	1,919,580	3,651,569
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	273,753	452,784
Employer Contributions Compulsory national social security schemes	5,511	35,000
<b>Total</b>	<b>2,198,844</b>	<b>4,139,353</b>

**5. Committee Expenses**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Sitting allowance	3,970,000	6,954,406
Other committee expenses	1,498,050	-
<b>Total</b>	<b>5,468,050</b>	<b>6,954,406</b>



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

6. Use of Goods and services

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	476,200	855,200
Communication, supplies and services	201,400	-
Domestic travel and subsistence	460,517	211,600
Printing, advertising and information supplies & services	111,800	-
Rentals of produced assets	-	-
Training expenses	310,000	2,631,400
Hospitality supplies and services	1,556,220	301,200
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,503,700	671,482
Fuel , oil & lubricants	-	-
Other operating expenses	192,880	3,246
Routine maintenance - vehicles and other transport equipment	68,000	-
Routine maintenance- other assets	-	-
<b>Total</b>	<b>4,880,717</b>	<b>4,674,128</b>

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

*Notes To The Financial Statements (Continued)*

**7. Transfer To Other Government Units**

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	7,660,000	53,600,000
Transfers To Secondary Schools (See Attached List)	27,300,000	69,200,000
Transfers To Tertiary Institutions (See Attached List)		
<b>Total</b>	<b>34,960,000</b>	<b>122,800,000</b>

**8. Other Grants and Other transfers**

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	20,024,000	17,895,194
Bursary – tertiary institutions (see attached list)	13,212,000	17,564,000
Bursary – special schools (see attached list)	969,000	-
Mock & CAT (see attached list)	-	-
Social Security programs (NHIF)	-	-
Security projects (see attached list)	-	-
Sports projects (see attached list)	2,463,000	2,705,000
Environment projects (see attached list)	-	1,731,776
Emergency projects (see attached list)	7,967,169	6,950,113
Roads projects (see attached list)	-	-
<b>Total</b>	<b>44,635,169</b>	<b>46,846,082</b>

**Notes To the Financial Statements (Continued)**

**9. Acquisition Of Assets**

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	239,900	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	<b>239,900</b>	<b>-</b>

**10. Oversight Committee Expenses**

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
COC Members Allowances	-	-
Other COC Expenses	500,000	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**11. Other Payments**

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>



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

**12. Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
<b>12A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>EQUITY BANK NAROK BRANCH-NAROK WEST NGCDF- A/C no.0360262484301</i>	10,239,162	16,121,842
	-	-
<b>Total</b>	10,239,162	16,121,842
<b>12 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

**13. Outstanding Imprests**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
<i>RASHID IREGI</i>	30.06.2017	373,000	-	373,000
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>Total</b>		373,000	-	373,000

*Narok West Constituency*

*National Government Constituencies Development Fund (NGCDF)*

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

*Notes to the Financial Statement Continued*

**14. Retention and Gratuity**

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

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

**15. Fund Balance B/F**

	(1 <sup>st</sup> July 2022-23)	(1 <sup>st</sup> July 2021-22)
	Kshs	Kshs
Bank accounts	16,121,842	13,858,052
Cash in hand	-	-
Imprest	373,000	373,000
Total	16,494,842	14,231,052
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	16,494,842	14,231,052



**16. Prior Year Adjustments**

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

**17. Changes In Accounts Receivable - Outstanding Imprests**

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	373,000	373,000
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	373,000	373,000
Net changes in accounts Receivables D - A	-	-

**18. Changes In Accounts Payable - Deposits and Retentions**

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



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

**Notes To the Financial Statements (Continued)**

**19. Other Important Disclosures**

**19.1 : Pending Accounts Payable (See Annex 1)**

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

**19.2: Aging Analysis for Pending Accounts Payable**

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

**19.3 : Aging Analysis for Staff Payables**

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Compensation of employees	3,719,840	1,401,984
Committee expense	(1,137,774)	-
Use of goods and services	13,937	1,302,276
Amounts due to other Government entities (see attached list)	29,012,000	5,040,000
Amounts due to other grants and other transfers (see attached list)	8,791,191	8,346,980
Acquisition of assets	25,700	265,600
Other Payments ( <i>specify</i> )	2,076,000	76,000
Funds pending approval	19,326,301	62,000
<b>Total</b>	<b>61,827,195</b>	<b>16,494,841</b>

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

---

**19.5 : PMC account balances (See Annex 5)**

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	232,062.6	12,330,300
<b>Total</b>	<b>232,062.6</b>	<b>12,330,300</b>

**19.6 Related Party Transactions**

16. Annexes

Annexes: I 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 30 <sup>th</sup> June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Compensation of employees	Payment of staff salaries	3,719,840	1,401,984	Ongoing
Committee Expenses		(1,137,774)	-	Ongoing
Use of goods & services	Purchase of fuel, office stationary	13,937	1,302,276	Ongoing
<b>Sub Total</b>		<b>2,596,003</b>	<b>2,704,260</b>	
<b>Amounts due to other Government entities</b>				
<b>Primary Schools Projects</b>				
Endoinyio Erinka Primary School			4,000,000	Awaiting Funding from NGCDFB
Asiga Primary School			1,000,000	Awaiting Funding from NGCDFB
Sekenani Primary School		40,000	40,000	Awaiting Funding from NGCDFB
Esoit Primary School			660,000	Awaiting Funding from NGCDFB
Emarti E Kasoe Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Sekenani Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school	277,000		Awaiting Funding from NGCDFB

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Oloolaimutia Primary Schools	domiciled in the primary school Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Talek Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Olkinyie Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Nkineji Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB



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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Lekanka Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Siana Boarding Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Nkoilale primary school	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Lemek Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Ngosuani Primary School	Purchase of one mobile laboratory	277,000		Awaiting Funding from

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
	at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school			NGCDFB
Mwangaza Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Olaré owang Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Rekero Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Mararianta Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated	277,000		Awaiting Funding from NGCDFB

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
	science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school			
Ronkena Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Olkimitare Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Keneti Primary school	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Naikarra Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for	277,000		Awaiting Funding from NGCDFB



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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
	the junior secondary school domiciled in the primary school			
Leshuta Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Osarara Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
OlderKshsi Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Esoit Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school	277,000		Awaiting Funding from NGCDFB

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Ole tuya Primary School	domiciled in the primary school Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Nkoshuash Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Ole nkuya Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Oldisare Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Kutete Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Sikirar Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Chepnying Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Lepolos Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Ilmotiok Primary School	Purchase of one mobile laboratory	277,000		Awaiting Funding from



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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
	at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school			NGCDFB
Kaporet Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Nkorinkori Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Esinoni Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school	277,000		Awaiting Funding from NGCDFB
Oloonkerin Primary School	Purchase of one mobile laboratory at Kshs.200,000 and integrated	277,000		Awaiting Funding from NGCDFB

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
	science kits at Kshs.77,000 for the junior secondary school domiciled in the primary school			
<b>Secondary Schools Projects</b>				
Mararianda Secondary School		-	300,000	Awaiting Funding from NGCDFB
Esoit Secondary School		4,000,000		Awaiting Funding from NGCDFB
Leshuta Secondary School		5,500,000		Awaiting Funding from NGCDFB
Mararianda Secondary School		1,000,000		Awaiting Funding from NGCDFB
Kishemoruak Secondary School		1,000,000		Awaiting Funding from NGCDFB
Keneti Secondary School		3,500,000		Awaiting Funding from NGCDFB
Olmusereji Secondary School		4,000,000		Awaiting Funding from NGCDFB
<b>Tertiary institutions Projects</b>				
<b>Sub-Total</b>				
<b>Amounts due to other grants and other transfers</b>				
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	5,579,461	5,910,440	Ongoing
<b>Bursary and Social Security</b>				

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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Secondary Schools	Bursary for needy students	(217,707)	806,293	Ongoing
Tertiary Institutions	Bursary for needy students	2,962	576,073	Ongoing
Social Security				Ongoing
Special Schools	Bursary for needy students	31,000	-	Ongoing
<b>Sports</b>				
Constituency sports	Organizing Sport Tournament within the constituency	45,939	44,639	Ongoing
Regional Sport Tournament	Facilitate regional sport tournament in partnership with other Constituencies within the Region.	300,000		Ongoing
<b>Environment</b>				
	Purchase and planting of 200 Grevillea tree seedlings	49,535	49,535	Ongoing
<b>Security Projects</b>				
Sekenani Assistant County Commissioner's Office		3,000,000	-	Awaiting Funding from NGCDFB
<b>Sub-Total</b>				
<b>Acquisition of assets</b>				
NG-CDF Office	Construction of NG-CDF Office			Ongoing



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

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Purchase of furniture and equipment	Purchase of office furniture and equipment	25,700	265,600	Ongoing
<b>Sub-Total</b>		25,700	265,600	
<b>Oversight Committee Expenses(itemize)</b>				
Telephone Expenses	Payment of Telephone Expenses for Constituency Oversight Committee			Ongoing
<b>Sub-Total</b>				
<b>Others (ICT Innovation Hubs)</b>				
Strategic Plan	To facilitate in preparation, facts collection designing, typesetting and printing of Narok West NG-CDF Strategic plan for the period between 2023-2027	2,076,000	76,000	Awaiting Funding from NGCDFB
ICT Hubs				
<b>Sub-Total</b>		2,101,700	341,600	
Funds pending approval**		19,326,301	62,000	
<b>Grand Total</b>		<b>61,827,194</b>	<b>16,494,841</b>	

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	-	-	-	-
Transport equipment	4,117,536	-	-	4,117,536
Office equipment, furniture and fittings	1,503,088	239,900	-	1,742,988
ICT Equipment, Software and Other ICT Assets	974,300	-	-	974,300
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>6,594,924</b>	<b>239,900</b>	<b>-</b>	<b>6,834,824</b>

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

Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023

PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Esoit Primary School	Equity			100,000
Kipaepae Primary School	Equity			150
Olpalagilagi Primary School	Equity			400
Ndoinyio Primary Sch	Equity			600
Olkiloriti Primary Sch	Equity			300
Sekenani Primary Sch	Equity			600
Olpalagilagi Primary Sch	Equity			350
Mpopong Primary Sch	Equity			200
Siana Boarding Primary Sch	Equity			500
Endoinyo Narasha Pry Sch	Equity			600,000
Oloibormurt Pry Sch	Equity			400
Noonchuta Primary School	Equity			1,000
Chemwokter Pry Sch	Equity			1,200
Emarti Primary School	Equity			800
Olkoroi Primary School	Equity			1,500
Sigowet Primary School	Equity			1,700
Ntarakua Primary School	Equity			600
Olare Owang Pry School	Equity			475,000
Ilaleta Primary School	Equity			300,000



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

MC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Ilbaan Primary School	Equity			400,000
Kilusu Primary School	Equity			300,000
Ole Keene Primary School	Equity			700,000
Chepnying Primary School	Equity			500,000
Elerai Primary School	Equity			250,000
Kuto Primary School	Equity			145,000
Lekanka Primary School	Equity			400,000
Parmolile Primary School	Equity			1,000,000
Kishemoruak Sec School	Equity			4,000,000
Olchorro Oirowua Secondary School	Equity			300,000
Moi Naikarra Sec School	Equity			700,000
Esoit Sec School	Equity			250,000
OlderKshsi Sec School	Equity			500,000
Maasai Mara Sec School	Equity			600,000
Ole Reut Sec School	Equity			800,000
Nkutoto Primary School	Equity	0360277369697	0.00	
Olare Owang Primary School	Equity	0360282560408	246.00	
Mendereet Primary School	Equity	0360282681977	369.00	
Kiptendem Primary School	Equity	0360282643032	250.00	
Olabura Primary School	Equity	0360280199657	600.00	

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

PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Saaten Primary School	Equity	0360284170816	500.00	
Kotel Primary School	Equity	0360284163438	1,400.00	
Ringwa Primary School	Equity	0360284102193	500.00	
Asiga Primary School	Equity	0360280049754	1,240.00	
Endoinyio Erinka Primary School	Equity	0360280128709	170,800.00	
Esoit Primary School	Equity	0360279817611	48,492.00	
Orindo Primary School	Equity	0360279228202	302.00	
Namunyak Girls Secondary School	Equity	0360272795947	1,400.00	
Mararianda Primary School	Equity	0360279010276	1290.00	
Leshuta Secondary School	Equity	0360282178331	1,000.00	
Kishemoruak Secondary School	Equity	0360281091287	1,760.00	
Nkorinkori Primary School	Equity	0360277375618	2,513.60	
<b>Total</b>			<b>232,062.6</b>	<b>12,330,300</b>

## 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)
4.3	Variance Between Financial Statements and Supporting Schedules	Audit schedules reconciling with the financial statements figures have been provided to the auditor for review	Resolved	30 <sup>th</sup> June 2023
4.4	Unsupported transfer from the Board	copy of AIE No. A895076, code list and bank statement extract in support of the amount have been provided to the auditor for review	Resolved	30 <sup>th</sup> June 2023
4.5	Irregular engagement of constituency committee employees	approved organizational structure to guide in employment, management and control of the Fund activities has been provided to the auditor for review	Resolved	30 <sup>th</sup> June 2023
4.9	Inaccuracies in bank balances	The stale cheques of Kshs. 244,727 were for bursary cheques that had not been presented. The stale	Resolved	30 <sup>th</sup> June 2023



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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		cheques were reversed and allocated to other needy cases.		



Robinson Kamakei  
 Fund Account Manager.