

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 27 FEB 2025	DAY: Thursday
TABLED BY:	Hon. Naomi Wogomo Deputy Majority Party Whip
CLERK-AT THE-TABLE:	A. Shibuske

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THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2024**



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
NAROK NORTH CONSTITUENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

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

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National Government Constituencies Development Fund (NGCDF)
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1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the entity's financial resources.

Comparative Year- Means the prior period.

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 2023. 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

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- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

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 are as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The NGCDF Narok North Constituency's 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)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	KAUNGU TIMOTHY MWENDA
2.	National Sub-County Accountant	G.N KINUTHIA
3.	Chairman NGCDFC	JACKSON SANKOK
4.	Member NGCDFC	NELLY KAMAAMIA

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Narok North Constituency Headquarters

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

(f) NGCDF Narok North Constituency Contacts

Telephone: (254) 710947067

E-mail: cdfnaroknorthconstituency@ngcdf.go.ke

Website: cdfnaroknorthconstituency@ngcdf.go.ke

(g) NGCDF Narok North Constituency Bankers

Equity Bank Kenya limited

Narok Branch

A/C no: 0360263540325

P.O. Box 1023-20500

Narok north

(h) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

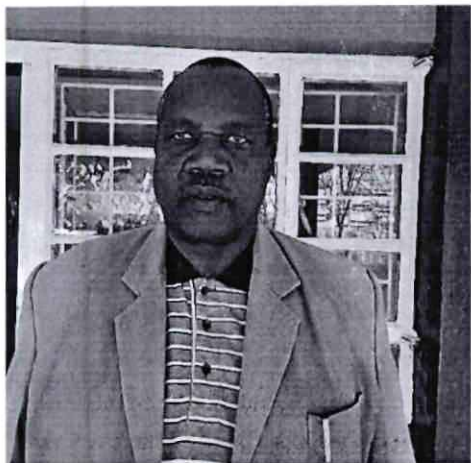
Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

3. NG-CDFC Chairman's Report

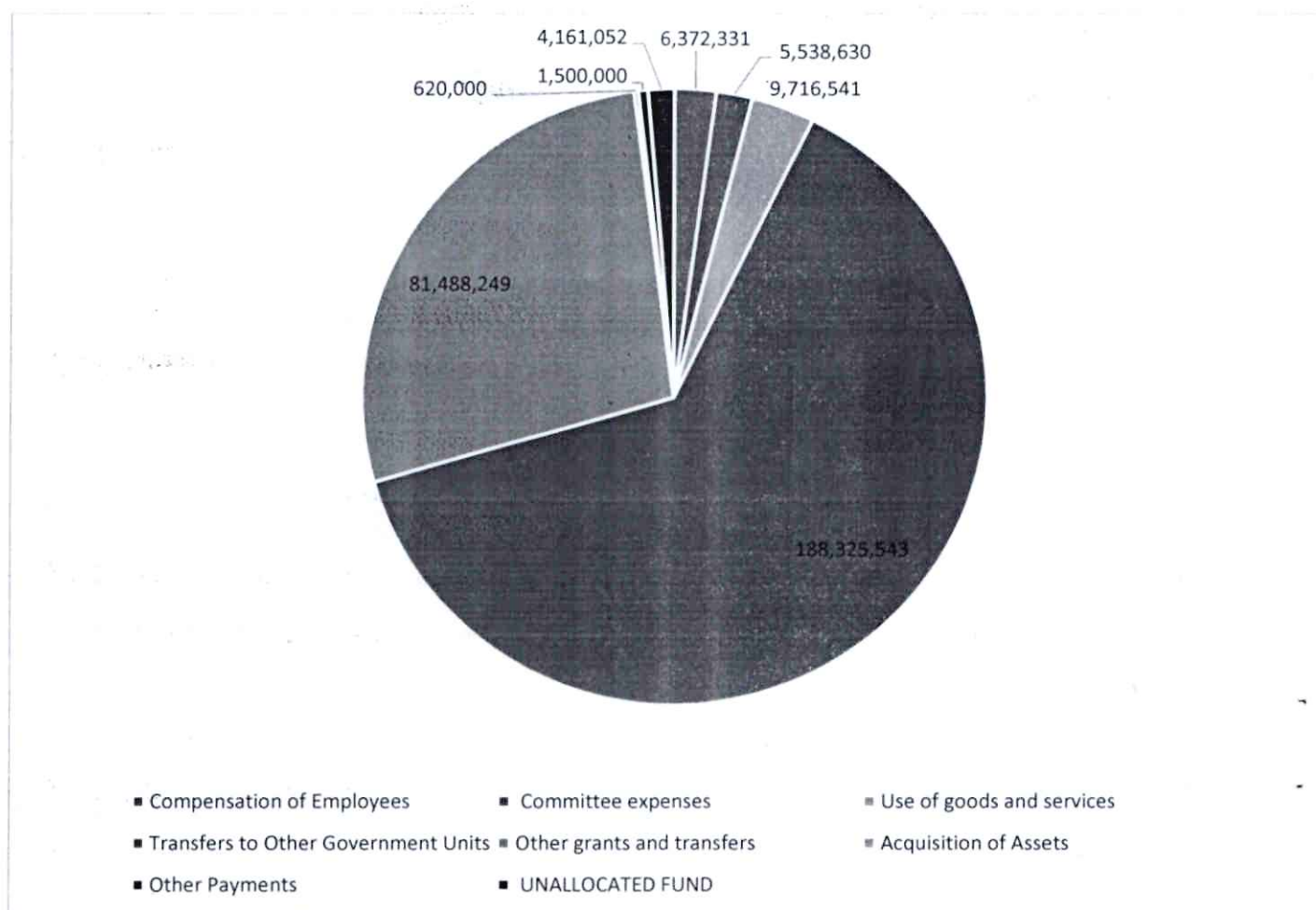


JACKSON SANKOK
CHAIRMAN, NAROK NORTH NGCDFC

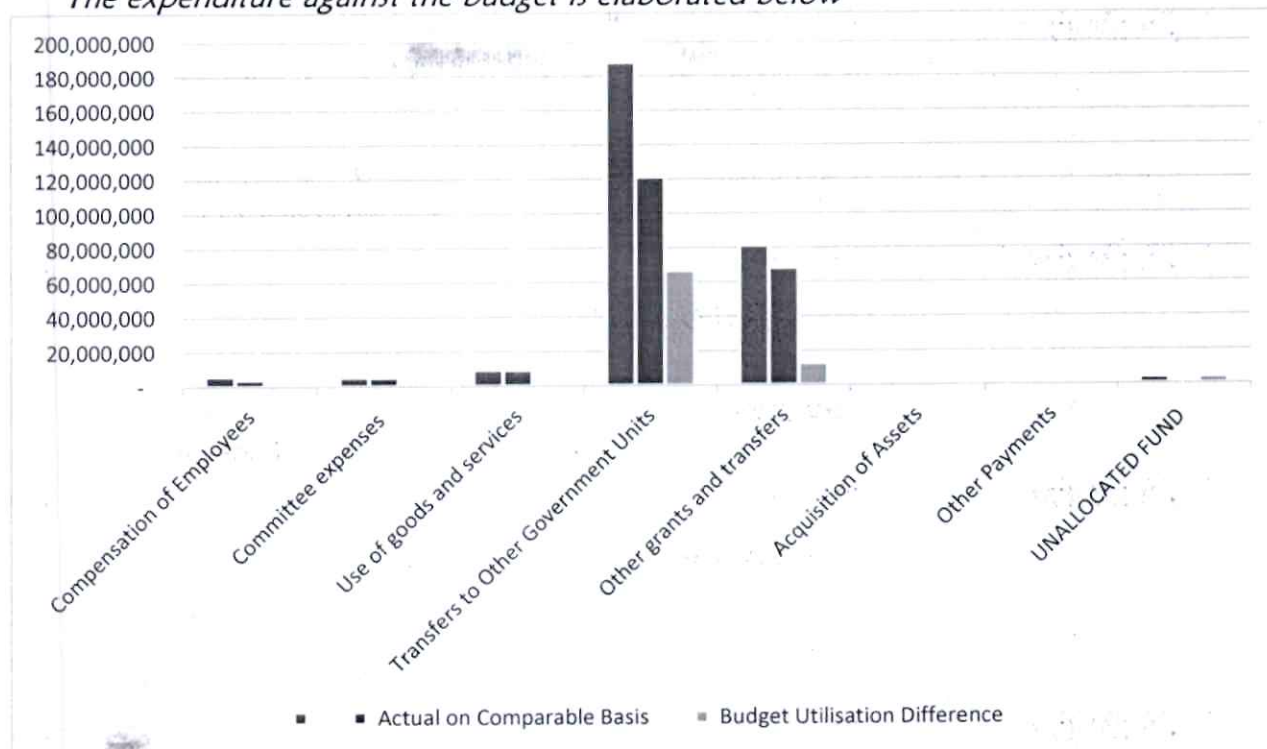
The National Government Constituency Development Fund Narok North has had a successful year other than for a few challenges here and there, we were allocated Ksh: 202,644,384. The organization was able to receive Kshs 205,699,015 as funding from the board being fund for the financial year 2023/2024. Together with the balance brought forward of kshs.29,757,338. The organization had an actual funds available totalling to Kshs. 297,361,896 out of which we successfully utilized Kshs.210, 885,480 which is a 71% utilization rate. Specifically, compensation of employees amounted to Kshs.4,261,331; use of goods and services amounted to Kshs.9,537,687; while Ksh.5,435,686 was committee expenses, transfers to other government units amounted to Kshs.121,390,517 and other grants transfer amounted to kshs.68,460,259 with a total to kshs. 1,500,000 being other payments. As compared to the final budget, however, the utilization rate was 71% which is due to the funds that have not been received from the board and funds which were received late as the financial year came to an end.

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Below charts show how the constituency allocated its allocation for the year 2023/2024



The expenditure against the budget is elaborated below



As per the above graph other grants and transfers which included; bursary to secondary schools, bursary to tertiary institutions, bursary to special schools, security projects and emergency projects had the highest final budget, followed by transfers to other government units. Other payments had the lowest share in the final budget. During the financial year the constituency utilised more funds received on other grants and transfers especially bursary programmes to secondary, special and tertiary institutions as depicted in the graph above. Other expenditures during the financial year included; transfer to other government units, use of goods and services, compensation of employees. The utilization difference was very high for the transfer to other government units, followed by other grants and transfers due to the funds not disbursed to the constituency at the end of financial year. The utilization difference for the compensation of employees was lowest as depicted from the graph since the constituency had received most of the funds from the board.

Key achievements

Narok North NG-CDF made a tremendous effort in ensuring needy students remain in schools by offering Bursaries totaling Ksh: 46,427,259. There were also a remarkable progress in alleviating the perennial water shortage providing tanks to schools.

IMPACT:

The project has improved the overall wellbeing of students and academic performance.

EMERGING ISSUES

With the Introduction of Competence Based Curriculum there is increased Demand for more classes and laboratories in all the schools. With the limited funds we request that the national treasury should set aside some more funds to do the necessary infrastructure.

With late approval of the projects, on utilization of MIS system as an office we were unable to utilize the system to its maximum.

CHALLENGES

Some of the Challenges that Narok North NG-CDFC is facing are:

- Delay in Disbursement of funds - There has been a challenge when it comes to disbursement of funds hence resulting to delay on project implementation
- Poor Infrastructure – In Narok North constituency most of our roads are in poor state hence making it hard when it comes to implementation of projects

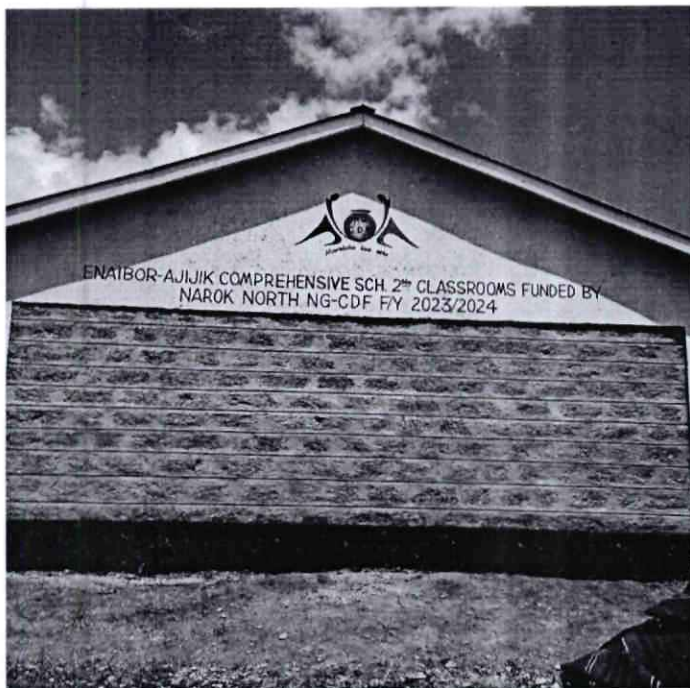
SOLUTIONS

As soon as the code list is approved funds should be disbursed immediately so that the projects are implemented on time. With that the value for money shall be realized.

One the code list is approved and funds transferred to the constituency your team should work on updating the MIS system for maximum utilization of mechanisms put in place.

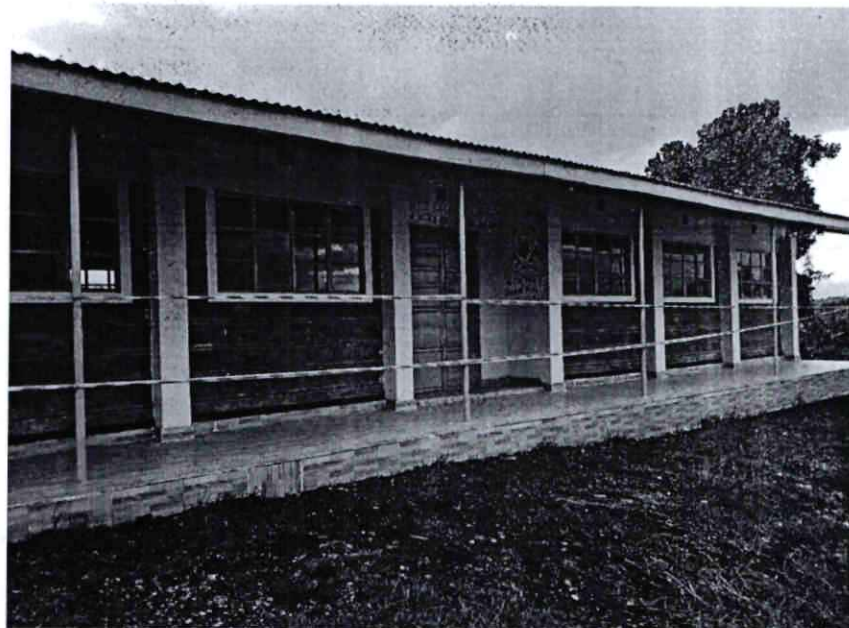
Photos of successfully implemented projects during the year to underscore the performance of the constituency.

i. ENAIBOR AJIJK PRIMARY SCHOOL (KSH:2,700,000 CONSTRUCTION COMPLETION 2 CLASSROOMS)



The two classrooms are expected to hold at most 90 pupils, as a result as a constituency 90 pupils shall have been rescued from the outside world far from learning institution.

ii. KISIRIRI PRIMARY SCHOOL (KSH:2,700,000 CONSTRUCTION COMPLETION 2 CLASSROOMS)



The two classrooms are expected to hold at most 100 pupils, as a result as a constituency 90 pupils shall have been rescued from the outside world far from learning institution and create conducive learning environment.

**iii. Oimeru primary school construction of administration block (ksh 2,500,000)
completion of five rooms**

The five rooms are expected to hold at most 40 teachers, as a result as a constituency shall create conducive environment for the teachers



Challenges, Recommended and Emerging Issues

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

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



Name: JACKSON SANKOK

CHAIRMAN NGCDF COMMITTEE

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4. Statement of Performance Against Predetermined Objectives for FY 2023/24

Introduction

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

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

The strategic objectives and the strategies to be pursued will be at the core of the constituency's functions over the next 5 years. The strategic matrix is presented in the table below.

Key Result Area	Strategic Objective	Strategies
Improved Access to education services	1.1 To improve education/school infrastructure and facilities	Put up school infrastructures; Equipping of schools; Rehabilitation of school infrastructure
	1.2 To Increase support of the needy students	Financial support to bright and the needy students; Support school's activities
Youth Skills development	2.1 To enhance youth skill development	Support youth empowerment centers; Fund youth initiatives;
	2.2 To equip youth with working skills	Train youth on life support skills;
Peaceful and secure constituency	3.1 To enhance area security	Put up new security infrastructure; refurbish and equip chiefs' administration offices

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Improved environment	4.1 To enhance environmental protection	Collaboration with environmental conservation stakeholders; Increase number of trees in the constituency
Accessible roads	5.1 To improve the condition of roads in the constituency	Roads upgrading through KURRA and county government
Institutional strengthening	7.1 To improve human working capacity	Staff and CDFCs training; Project management
Key Result Area	Strategic Objective	Strategies
		Committees (PMCs) training; Provision of adequate office equipment and working tools
	To improve resource mobilization	Efficient and effective utilization of resources; Collaboration with other development partners; and creating other financial sources

Progress on the attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development

outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

S	Objective	Outcome	Indicator	Performance
Education	To enhance accessibility to quality education for all by improve the learning environment through quality school infrastructure and bursaries for better performance.	Increased enrolment in primary schools and tertiary institutions. Better grades leading to improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure built in primary, secondary and tertiary institutions, number of schools and students. % increase in the number of students joining secondary schools and tertiary institutions.	Number of physical infrastructures in schools has increased by doing construction of 13 newly primary classrooms, 8 new constructed secondary classroom and 15 primary renovated classrooms. 3000 bursary beneficiaries in secondary school And 1100 bursary beneficiaries tertiary number of students joining secondary .300 student for special sch(4400)ols(, special schools and tertiary institutions increased to 2540 learners.
Security	To support the creation of conducive environment that enhances peace, security, efficiency and effectiveness in public administration	Less crime in the area	Number of crimes reported, number of security projects completed.	3 Assistant Chiefs, Chief's offices, police station have been constructed to completion. Also, funds have been allocated for construction of Assistant County Commissioners office.
Sports	To empower and develop youth and special groups to reduce dependency by	Nurture talents and support youths in the area	Sport activities and events organized	Constituency sports activities organized and winning teams awarded.

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	nurturing talents and sports			
Emergency	To support building of capacity and capability for timely response and management of disaster risks	Better built projects with a greater impact	Number of completed projects in use	NGCDFC and PMC training has been undertaken and timely responded to emergencies

5. Governance Statement

Appointment of National Government Constituency Development Fund Committee

- (1) There is established a National Government Constituency Development Fund Committee for every constituency.
- (2) 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.
- (3) The seven persons referred to in subsection (2)(b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.
- (4) The names of the persons selected under subsection (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettment by the Board.
- (5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board.
- (6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.
- (7) The quorum of the Constituency Committee shall be one half of the total membership.
- (8) The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

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(9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

(10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

The Process of Appointment

To facilitate this, the selection panel is invited interested and qualified members of the public for appointment to the NGCDF committee. The panel invited through advertisement publicised in churches, public offices notice boards and other public areas in the constituency.

Out of the total 15 applicants, the selection panel developed a shortlisting criterion which enabled picking of the nominees. Two additional nominees were proposed by Narok North Constituency Office as per section 43 of the NG-CDF Act, 2015.

S/N	Name	Category representation
1.	Jackson Sankok	Male (Adult)
2.	Sharack Makoi	Male (Youth)
3.	Kimaren Masikonte	Female (Adult)
4.	Nelly Kamaamia	Female (Youth)

Nominee of the body representing persons with disability

S/N	Name	Nature of physical Impairment
1.	Kasaine Masikonde	Physical – Hand and feet impairment

Nominee of the constituency Office

S/N	Name	Category
1	Metekai Kool	Male representative
2	Lilian Kariankei	Female Representative

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-option by the NG-CDF Board as per section 43 subsection 2(g) as

S/N	Name	Gender
1.	Nicholas Nkawuatei	Male

Those who qualified their names were sent to the board for approval, upon approval they were gazette on 16th December 2022 and resumed office by holding their first meeting on 22nd December 2022

The members went through the process electing the chairperson and the secretary of the committee. The following member were elected.

1. Chairperson position -Mr. Jackson Sankok
2. Secretary position – Shadrack makoi

During its first meeting, a Constituency Committee established two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board. The two subcommittee are as follows:

- i. Bursary sub committee
- ii. Complaints resolution committee.

The chairperson and the secretary are members of both committees. The DCCs are members of the complaints committee, while representative from the ministry of education office is also coopted to be in the Bursary committee.

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act.

Removal of NG-CDFC Members

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Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (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.

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. In Narok North, the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

Roles and functions of the NG-CDFC Committee

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are;

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.

- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

Induction and training of Members

In the financial year 2023/2024 the NGCDF Board organized training of NGCDFC members. During the training, critical areas such as public finance, project planning, procurement, complaint management, performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Narok North.

Number of meetings held.

Narok North NGCDFC held meetings as per the Act that requires members to hold at most 24 meetings. The members held 24 meeting, which can are supported by written minutes in the NG-CDFC minute file.

Committee meetings attendance register 2023/2024

N o	Committee Member	July	august	Septem ber	Octob er	Nove mber	Dece mbe r	Janu ary	Februa ry	march	April	may	June
1	JACKSON SANKOK	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓
2	NICHOLAS NKAWUATEI	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓
3	KASAIN MASIKONDE	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓

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4	NELLY KAMAAMIA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	LILIAN KARIANKEI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	SHARACK MAKOI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	KENNEDY MWANGOMBE	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	NICHOLAS NKAWUATEI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	METEKAI KOOL	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Members' remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NG-CDFC is entitled to an allowance seven thousand per meeting and all other members an allowance of five thousand per sitting. All NG-CDFC members should adhere to general ethics and code of conduct as stipulated in the NG-CDF Act.

In this financial year, the NG-CDFC Narok North members adhered to the cabinet secretary is circular on members sitting and field allowances.

Disclose Policy on Conflict of Interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2023/2024, no member of NG-CDFC Narok North contravened conflict of interest policy

Ethics & Conduct

Members of NGCDFC are required to observe the following ethical issues

- i. Confidentiality - the NG-CDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity – NG-CDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership – NG-CDFC members should promote leadership in the constituency.

During the financial year 2023/2024 members of NG-CDFC Narok North adhered to the stipulated ethical issues

6. Environmental and Sustainability Reporting

The objective of this reporting is to examine the extent to which social, environmental and sustainability accounting and reporting (SEA) can or should contribute to shareholder value and, correspondingly, to consider the challenge that SEA can offer to the conventional views of “value” that underpin traditional financial accounting. The reporting is then used as a vehicle to introduce some relatively new data about sustainable development that has implications for our consideration of “value” within NG-CDF and its uses.

1. Sustainability strategy and profile -

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

- a. Education and Training:** Narok North Constituency’s 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 marginalized groups, including girls and people living with disabilities.
- b. Security Sector Support:** Among its key pillars; NG-CDF 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.

2. Environmental performance

- During the financial year 2023/2024 as Narok north NG-CDF we majored into climate change activities such as tree planting, through it students will be owning the exercise as they shall be sole owners of the activity as they shall nature and protect the trees not only at schools but also after completion of their studies.
- As Narok north during the year we did engage the youths through training on the effects of during abuse on the long run.

3. Employee welfare

We invest in providing the best working environment for our employees. Narok North constituency recruitment is guided by Employment Act, NG-CDF 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 North constituency invests in capacity building programs for employees. These include courses on technical

competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Narok North Constituency is committed to fair and ethical market practices.

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.

NG-CDF has put in efforts to ensure:

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

5. Community Engagements-

Narok North Constituency 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

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

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG-CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

Narok North Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.


.....
Name: KAUNGU TOMOTHY MWENDA
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.

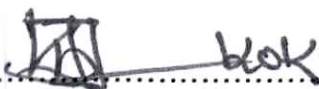
The Accounting Officer in charge of the NG-CDF- Narok North Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2024. 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 NG-CDF Narok North Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF- Narok North Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

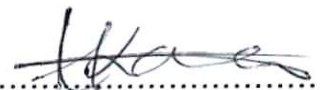
The NG-CDF- Narok North Constituency financial statements were approved and signed by the Accounting Officer on 30/09/ 2024.


.....

Name: JACKSON SANKOK

Chairman – NGCDF Committee

Name: JACKSON SANKOK


.....

Name: KAUNGU TOMOTHY MWENDA

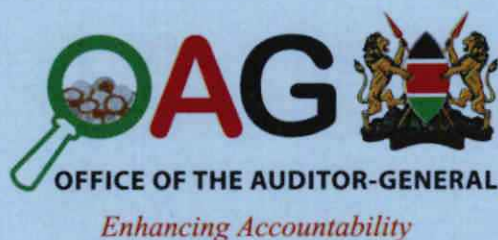
Fund Account Manager

Name: KAUNGU TOMOTHY MWENDA

30 SEP 2025

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: 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 NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Narok North Constituency set out on pages 1 to 56,

Report of the Auditor-General on National Government Constituencies Development Fund - Narok North Constituency for the year ended 30 June, 2024

which comprise of the statement of assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Narok North Constituency as at 30 June, 2024 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 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Compensation of Employees

The statement of receipts and payments reflects compensation of employees of Kshs.4,261,332 as disclosed in Note 4 to the financial statements. The balance includes an amount of Kshs.2,533,164 in respect to wages paid to casual employees. However, the engagement letters, daily casuals' signed register and the supervisor's reports on the work performed by the casuals on a daily basis were not provided for the audit verification.

In the circumstances, the accuracy, completeness and validity of compensation of employees amount of Kshs.2,533,164 could not be confirmed.

2. Unsupported Committee Expenses

The statement of receipts and payments reflects committee expenses of Kshs.5,435,686 which as disclosed in Note 5 to the financial statements includes an amount of Kshs.2,556,731 in respect to the Board sitting allowances. However, the board attendance registers, signed minutes and notices for meetings were not provided for audit verification.

In the circumstances, the accuracy, completeness and validity of the committee expenses amounting to Kshs.2,556,731 could not be confirmed.

3. Unsupported Use of Goods and Services Expenditure

The Statement of receipts and payments reflects use of goods and services of Kshs.9,537,687 and as disclosed in Note 6 to the financial statements. Included in the balance is communication, supplies and services, printing, advertising and information supplies office and general supplies and fuel, oil and lubricants amounts of Kshs.521,400, Kshs.525,700, Kshs.703,065 and Kshs.527,600 respectively. However, the payments were not supported by goods requisition forms, local purchase or service orders, delivery notes, invoices and inspection and acceptance committee reports.

In the circumstances, the accuracy and completeness of use of goods and services expenditure of Kshs.2,277,765 could not be confirmed.

4. Unsupported Training Expenses

The statement of receipts and payments reflects use of goods and services of Kshs.9,537,687 and as disclosed in Note 6 to the financial statements. Included in the balance is an amount of Kshs.1,299,000 which relates to training expenses. However, the payment vouchers submitted for audit were not supported with the invitations for trainings, signed training attendance registers, approved training plan for the year and back to office reports to support the occurrence of the trainings and to confirm whether the training was planned and budgeted for.

In the circumstances, the accuracy and completeness of training expenses of Kshs.1,299,000 could not be confirmed.

5. Unsupported Security Projects Expenses

The statement of receipts and payments reflects other grants and transfers amount of Kshs.68,460,259 which as disclosed in Note 8 to the financial statements includes a balance of Kshs.7,420,000 in respect of security projects. However, the payment was not supported with inspection and acceptance committee reports, invoices and delivery notes, interim payment certificates and project implementation committee inspection reports.

In the circumstances, the accuracy, completeness and validity of the security projects expenditure of Kshs.7,420,000 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects a final receipts budget and actual on a comparable basis of Kshs.297,722,345 and Kshs.235,816,803 respectively resulting to underfunding of Kshs.61,906,145 or twenty-one percent (21%) of the budget. Further, the statement reflects final expenditure budget amount of Kshs.297,722,345 against actual expenditure of Kshs.210,885,481 resulting to under-absorption of Kshs.86,836,865 or twenty-nine percent (29%).

The underfunding and under expenditure affected of the planned projects of the Fund and may have negatively impacted on service delivery to the residents of Narok North Constituency.

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. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not provided any explanation on how the issues were resolved.

Other Information

The Management is responsible for the Other Information set out on page iii to xxxi which comprise of Key Constituency Information and Management, NG-CDFC Chairman's Report, Statement of Performance against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit of the Fund's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, and based on the audit procedures performed, except for the effects of the matter 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. Lack of Insurance Policy Document

The statement of receipts and payments reflects use of goods and services amount of Kshs.9,537,687 as disclosed in Note 6 to the financial statements. Included in the balance is an amount of Kshs.196,465 paid in respect of insurance expenses. However, the insurance policy document or contract was not submitted for the audit and therefore not possible to confirm the existence of the policy. This was contrary to Section 135(1) of the Public Procurement and Asset Disposal Act, 2015 which states that the existence of a contract shall be confirmed through the signature of a contract document incorporating all agreements between the parties and such contract shall be signed by the Accounting Officer or an officer authorized in writing by the Accounting Officer of the procuring entity and the successful tenderer.

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

2. Failure to Open and Operate a Deposit Bank Account

Review of the Fund's operations revealed that only one account has been opened by the by the Fund for purposes receipt, disbursement and operations of the Fund. This was contrary to Section 12(1)(a) of the National Government Constituencies Development Fund Act, 2015 which states that each Constituency shall maintain one deposit account and one constituency operations account.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Grounded Motor Vehicle

Review of the Fund's records and the summary of fixed assets register revealed ownership of a motor vehicle, a Toyota Land Cruiser GKA 621V. However, available information revealed that the vehicle has been grounded for an undisclosed period of

time. However, the inspection reports from the chief mechanical officer from the State Department of Public Works detailing the status of the unserviceable condition of the vehicle was not provided for audit review.

In the circumstances, there is loss of service of the serviceable vehicle and its condition may continue to deteriorate for its remaining useful life.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require

that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015. Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2024

National Government Constituencies Development Fund (NGCDF)
Narok North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

9. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
Receipts			
Transfers from NGCDF Board	1	205,699,015	87,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	361,052	-
Total Receipts		206,060,067	87,000,000
Payments			
Compensation of Employees	4	4,261,332	1,575,282
Committee expenses	5	5,435,686	3,613,400
Use of Goods and Services	6	9,537,687	5,382,173
Transfers to Other Government Units	7	121,390,517	12,500,000
Other Grants and Transfers	8	68,460,259	34,005,989
Acquisition of Assets	9	300,000	-
Oversight committee expenses	10	-	350,000
Other Payments	11	1,500,000	2,000,000
Total Payments		210,885,481	59,426,844
Surplus/(Deficit)		(4,825,414)	27,573,156

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

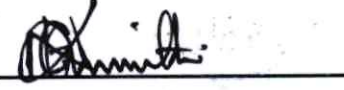
The Constituency financial statements were approved by the NG-CDFC on 30/09/2024 and signed by:



Chairman NG-CDF Committee
Name: JACKSON SANKOK



Fund Accountant Manager
Name: KAUNDA TIMOTHY



National Sub-County Accountant
Name: G N KINUTHIA

ICPAK M/No: 18855



National Government Constituencies Development Fund (NGCDF)
Narok North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

10. Statement of Assets and Liabilities as at 30th June, 2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances	11A	24,931,322	29,757,338
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		24,931,322	29,757,338
Accounts Receivable			
Outstanding Impress	12		
Total Financial Assets (A)		24,931,322	29,757,338
Financial Liabilities			
Accounts Payable			
Retention	13		
Gratuity	14		
Total Financial Liabilities (B)			
Net Financial Assets (A-B)		24,931,322	29,757,338
Represented By			
Fund Balance B/Fwd	15	29,757,338	2,184,182
Prior Year Adjustments	16		-
Surplus/(Deficit) for The Year		(4,825,414)	27,573,156
Net Financial Position		24,931,924	29,757,338

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 30/09 2024 and signed by:



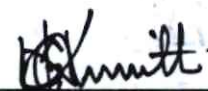
**Chairman NG-CDF
Committee**

**Name: JACKSON
SANKOK**



Fund Accountant Manager

Name: KAUNDA TIMOTHY



**National Sub-County
Accountant**

Name: G N KINUTHIA

ICPAK M/No: 18855

National Government Constituencies Development Fund (NGCDF)
Narok North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

11. Statement of Cash Flows for the Year Ended 30th June 2024

	Notes	2023/2024 Kshs	2022/2023 Kshs
Receipts from Operating Activities			
Transfers from NGCDF Board	1	205,699,015	87,000,000
Other Receipts	3	361,052	-
Total Receipts		206,060,067	87,000,000
Payments			
Compensation of Employees	4	4,261,332	1,575,282
Committee Expenses	5	5,435,686	3,613,400
Use of Goods and Services	6	9,537,687	5,382,173
Transfers to Other Government Units	7	121,390,517	12,500,000
Other Grants and Transfers	8	68,460,259	34,005,989
Acquisition of Assets	9	300,000	-
Oversight committee expenses	10	-	350,000
Other Payments	11	1,500,000	2,000,000
Total Payments		210,885,481	59,426,844
Total Receipts Less Total Payments		4,825,414	27,573,156
Adjusted For:			
Prior Year Adjustments	16		
Decrease/(Increase) in Accounts Receivable	17		
Increase/(Decrease) in Accounts Payable	18		
Net Cash Flow from Operating Activities		(4,825,414)	27,573,156
Cash flow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9		-
Net Cash Flows from Investing Activities			-
Net Increase in Cash & Cash Equivalents		(4,825,414)	27,573,156
Cash & Cash Equivalent at Start of the Year	11	29,757,338	2,184,182
Cash & Cash Equivalent at End of the Year	11	24,931,924	29,757,338

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 30/09/2024 and signed by:



Chairman NG-CDF
Committee

Name: JACKSON
SANKOK



Fund Accountant Manager

Name: KAUNDA TIMOTHY



National Sub-County
Accountant

Name: G N KINUTHIA

ICPAK M/No: 18855

National Government Constituencies Development Fund (NGCDF)
Narok North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

National Government Constituencies Development Fund (NGCDF)
Narok North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

12. Summary Statement of Appropriation for The Year Ended 30th June 2024

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 %
	2023-2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023-2024	2023-2024		
Receipts							
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	202,644,384	29,757,338	64,960,174	297,361,896	235,455,751	61,906,145	79%
Proceeds from Sale of Assets				-	-	-	0%
Other Receipts		361,052		361,052	361,052	-	0%
TOTAL RECEIPTS	202,644,384	30,118,390	64,960,174	297,722,948	235,816,803	61,906,145	79%
PAYMENTS							
Compensation of Employees	5,305,676	1,066,655	-	6,372,331	4,261,332	2,110,999	67%
Committee expenses	3,841,370	1,697,260	-	5,538,630	5,435,686	102,944	98%
Use of goods and services	7,420,748	2,295,793	-	9,716,541	9,537,687	178,854	98%
Transfers to Other Government Units	126,525,543	-	61,800,000	188,325,543	121,390,517	66,935,026	64%
Other grants and transfers	58,051,047	20,277,028	3,160,174	81,488,249	68,460,259	13,027,990	84%
Acquisition of Assets	-	620,000	-	620,000	300,000	320,000	48%
Other Payments	1,500,000	-	-	1,500,000	1,500,000	-	100%
UNALLOCATED FUND	-	4,161,052	-	4,161,052	-	4,161,052	0%
TOTAL	202,644,384	30,118,390	64,960,174	297,722,948	210,885,481	86,836,865	71%

**National Government Constituencies Development Fund (NGCDF)
Narok North Constituency
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Explanatory Notes.

- I. Compensation of employees was at 67% utilization this was as a result of late disbursement of funds from the national treasury to the constituency level
- II. Transfers to Other Government Units 64% utilization this was as a result of late disbursement of funds from the national treasury to the constituency level
- III. Other grants and transfers 84% utilization this was as a result of late disbursement of funds from the national treasury to the constituency level
- IV. Acquisition of Assets 48% utilization this was as a result of late disbursement of funds from the national treasury to the constituency level

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	86,836,865
Less undisbursed funds receivable from the Board as at 30 th June 2024	61,905,543
	24,931,322
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2024	24,931,322

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13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2024

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bl) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,305,676	1,066,655		6,372,331	4,261,332	2,110,999
1.2 Committee allowances	2,571,370	8,425		2,579,795	2,477,085	102,710
1.3 Use of goods and services	3,170,748	88,753		3,259,501	3,116,261	143,240
Sub-total	11,047,794	1,163,833	-	12,211,627	9,854,678	2,356,950
2.0 Monitoring and evaluation						
2.1 Capacity building	100,000	43,240		143,240	143,240	-
2.2 Committee allowances	1,270,000	519,233		1,789,233	1,789,000	233
2.3 Use of goods and services	4,150,000	2,163,800		6,313,800	6,278,186	35,614
Sub-total	5,520,000	2,726,273		8,246,273	8,210,426	35,847
3.0 Constituency Oversight Committee (Itemize as per budget)						
Accommodation -domestic travel		400,000		400,000	400,000	-
coc committee expenses		169,601		169,601	169,601	-
coc members allowances		600,000		600,000	600,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	-	1,169,601	-	1,169,601	1,169,601	-
4.0 Emergency						
Primary Schools	9,691,047	1,108		9,692,155	-	39,155
St.Peters Primary Schools					1,353,000	
Makutano Ole Oyie Primary					650,000	
Moi Eor Enkitok primary school					800,000	
Katakala Primary Schools					800,000	
Siyapei Primary Schools					2,800,000	
Katakala Secondary school					1,000,000	
Nkareta Secondary school					1,100,000	
Rokonka Primary Schools					1,150,000	
Sub-total	9,691,047	1,108	-	9,692,155	9,653,000	39,155
5.0 Bursary /Social Security						
5.1 Secondary Schools	21,000,000	8,550,927		29,550,927	28,787,592	763,335
5.2 Tertiary Institutions	19,000,000	3,879,994	3,160,174	26,040,168	15,568,667	10,471,501
5.3 SPECIAL NEEDS		2,845,000		2,845,000	1,741,000	1,104,000
Sub-total	40,000,000	15,275,920	3,160,174	58,436,094	46,097,259	12,338,835
7.0 CLIMATE CHANGE MITIGATION						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Entarai orosiroi primary school	650,000			650,000	650,000	-
morijo primary school	650,000			650,000		650,000
Olkeri Primary School	310,000			310,000	310,000	-
Olchoro Secondary School	310,000			310,000	310,000	-
Ilkaraampuni Primary	310,000			310,000	310,000	-
Ilmolelian Primary School	310,000			310,000	310,000	-
Olokurto Secondary School	310,000			310,000	310,000	-
Olorropil Primary School	310,000			310,000	310,000	-
Oloisonkoyo Primary School	310,000			310,000	310,000	-
Kiluli Primary School	310,000			310,000	310,000	-
Olengape Primary School	310,000			310,000	310,000	-
Enkusero Secondary School	310,000			310,000	310,000	-
Olekenta Secondary School	310,000			310,000	310,000	-
Olooltoto Primary School	310,000			310,000	310,000	-
Katakala Secondary School	310,000			310,000	310,000	-
Olooroto Primary School	310,000			310,000	310,000	-
Inchura Eshumata Primary	310,000			310,000	310,000	-
Enegeetia primary school	310,000			310,000	310,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	6,260,000			6,260,000	5,610,000	650,000
8.0 Primary Schools Projects						
Nchurra Eshumata Primary			2,700,000	2,700,000	2,700,000	-
Oimerru Primary School			2,500,000	2,500,000	2,500,000	-
Entarai Olmorijoi Primary			1,350,000	1,350,000	1,350,000	-
Sakutiek Primary School			6,050,000	6,050,000	6,050,000	-
Enesambulai Primary			1,350,000	1,350,000	1,350,000	-
Olomayiana Primary			650,000	650,000	650,000	-
Nairenke Primary School			1,350,000	1,350,000	1,350,000	-
Oloonamuka Primary			1,350,000	1,350,000	1,350,000	-
Oloolbungaiko Primary			1,350,000	1,350,000	1,350,000	-
Oloirien Primary School			6,050,000	6,050,000	6,050,000	-
Kopisai Primary School			2,000,000	2,000,000	2,000,000	-
Entinki Primary School	3,000,000	-		3,000,000	3,000,000	-
Enaiborr Ajijik primary	2,101,034	-		2,101,034	2,101,034	-
ooloorroito Primary School	290,000	-		290,000		290,000
Ole Lusie Primary School	2,000,000	-		2,000,000	2,000,000	-
Enesampulai Primary	2,000,000	-		2,000,000	2,000,000	-
Entontol Primary School	3,000,000	-		3,000,000	3,000,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
mukulit primary school	2,000,000	-		2,000,000	-	2,000,000
masikonde B primary	7,000,000	-		7,000,000	7,000,000	-
Nchurra Yeabori Primary	2,500,000	-		2,500,000	650,000	1,850,000
Ole Kenta Secondary	1,500,000	-		1,500,000	-	1,500,000
Katakala Primary School	4,500,000	-		4,500,000	-	4,500,000
Kimondi Primary School	4,500,000	-		4,500,000	-	4,500,000
ilkarampuni primary school	2,000,000	-		2,000,000	2,000,000	-
masikonde A primary	1,300,000	-		1,300,000	1,300,000	-
Eneng'etia Primary School	2,000,000	-		2,000,000	2,000,000	
osegel Primary School	1,300,000	-		1,300,000	-	1,300,000
naituypaki primary sch	3,000,000	-		3,000,000	3,000,000	-
naisoya Primary School	2,700,000	-		2,700,000	2,700,000	-
enaiborr Ajijik Primary	2,888,966	-		2,888,966	2,789,483	99,483
olemugurr Primary School	2,700,000	-		2,700,000	2,700,000	-
oseiyia primary school	1,350,000	-		1,350,000	1,350,000	-
empatipat Primary School	290,000	-		290,000	-	290,000
medungi Primary School	1,640,000	-		1,640,000	1,350,000	290,000
kamurarr Primary School	290,000	-		290,000	-	290,000
oyarata Primary School	290,000	-		290,000	-	290,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
olokuseroi Primary School	290,000	-		290,000	-	290,000
ilmolelian Primary School	290,000	-		290,000	-	290,000
enkidikiroto Primary	1,350,000	-		1,350,000	1,350,000	-
Kisiriri Primary School	2,700,000	-		2,700,000	2,700,000	-
ilukumae Primary School	1,350,000	-		1,350,000	1,350,000	-
Enarau primary school	2,700,000	-		2,700,000	2,000,000	700,000
sonkoro primary school	1,350,000	-		1,350,000	1,350,000	-
Oloisonkoyo primary	1,350,000	-		1,350,000	-	1,350,000
Erusiai primary school	2,700,000	-		2,700,000	2,700,000	-
Olorropil Primary School	1,350,000	-		1,350,000	-	1,350,000
Osanangururi Primary	1,350,000	-		1,350,000	-	1,350,000
emayian primary school	2,700,000	-		2,700,000	2,700,000	-
Nairasirasa Primary School	1,350,000	-		1,350,000	1,350,000	-
eserian Primary School	1,350,000	-		1,350,000	1,350,000	-
ololorten primary school	1,350,000	-		1,350,000	-	1,350,000
Ratia Ridge Primary School	1,350,000	-		1,350,000	-	1,350,000
Sub-total	81,020,000		26,700,000	107,720,000	82,490,517	25,229,483
9.0 Secondary Schools Projects (List all the Projects)						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Entiyani Girls Secondary			5,000,000	5,000,000	5,000,000	-
Olopirik Secondary School			1,350,000	1,350,000	1,350,000	-
Narok High School			6,000,000	6,000,000	6,000,000	-
Katakala Day and Boarding Secondary School			650,000	650,000	650,000	-
Kukwenik Ole Kenta Secondary School			1,700,000	1,700,000	1,700,000	-
Olorropil Sec School			3,300,000	3,300,000	3,300,000	-
Sakutiek Sec School			3,300,000	3,300,000	3,300,000	-
Olchorro Secondary School			8,300,000	8,300,000	8,300,000	-
Entontol Secondary School			2,800,000	2,800,000	2,800,000	-
Iltareto Secondary School			1,000,000	1,000,000	1,000,000	-
Kukwenik Ole Kenta Secondary School			1,700,000	1,700,000	1,300,000	400,000
Rokonka secondary school	2,000,000			2,000,000	2,000,000	-
St. Mary's Girls Primary	9,000,000			9,000,000		9,000,000
Olposimoru Secondary	9,000,000			9,000,000		9,000,000
Ole Tipis Girls Secondary	5,000,000			5,000,000		5,000,000
Senchura Secondary School	5,000,000			5,000,000		5,000,000
Narok High School	2,105,543			2,105,543		2,105,543

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Enkusero Secondary School	2,400,000			2,400,000	2,200,000	200,000
Entiyani Secondary School	1,000,000			1,000,000		1,000,000
Sub-total	35,505,543		35,100,000	70,605,543	38,900,000	31,705,543
10.0 Tertiary institutions Projects (List all the Projects)						
olkeri technical and vocational college	10,000,000			10,000,000		
Sub-total	10,000,000			10,000,000	-	10,000,000
11.0 Security Projects						
Olokurto Deputy County Commissioner Official residence		5,000,000		5,000,000	5,000,000	-
sakutiek police station	300,000			300,000	300,000	-
Narok North traffic office	650,000			650,000	650,000	-
Narok North DCI Office	500,000			500,000	500,000	-
Narok North Police Canteen	650,000			650,000	650,000	-
Sub-total	2,100,000	5,000,000	-	7,100,000	7,100,000	-
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)		620,000		620,000	300,000	320,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	-	620,000	-	620,000	300,000	320,000
13.0 Others				-		
13.1 Strategic Plan	1,500,000			1,500,000	1,500,000	-
Funds pending approval**		4,161,052		4,161,052		4,161,052
Sub-total	1,500,000	4,161,052		5,661,052	1,500,000	4,161,052
Total	202,644,384	30,117,787	64,960,174	297,722,345	210,885,481	86,836,864

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;

- Receivables that include imprests
- Payables that include 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 NG-CDF- Narok North Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Recognition of Receipts

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

a. 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.

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. 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.

e. 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.

5. Recognition of payments

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

a) Compensation of Employees

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

b) 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.

c) Acquisition of Fixed Assets

The payment on the 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

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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 is provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

6. 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.

7. Cash and Cash Equivalents

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

8. 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.

9. Accounts Payable

For 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 the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned 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 the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

10. 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.

11. 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 the NG-CDF Act, 2015

12. 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 15th June 2023 for the period 1st July 2023 to 30th June 2024 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.

13. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

14. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

15. 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

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amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate 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.

16. 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.

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15. Notes To the Financial Statements

1. Transfers from NG-CDF Board

Description	2023/2024	2022/2023
NGCDF Board	Kshs	Kshs
AIE NO. B185206	-	7,000,000
AIE NO. B185478	-	6,000,000
AIE NO. B185741	-	15,000,000
AIE NO. B206058	-	5,000,000
AIE NO. B205851	-	12,000,000
AIE NO. B205554	-	12,000,000
AIE NO. B207609	-	15,000,000
AIE NO. B207977	-	15,000,000
AIE NO. B214383	60,960,174	-
AIE NO. B214695	1,000,000	-
AIE NO. B233561	3,000,000	-
AIE NO. B225173	30,000,000	-
AIE NO. B226153	30,738,841	-
AIE NO. B226348	10,000,000	-
AIE NO. B233715	30,000,000	-
AIE NO. B214864	40,000,000	-
TOTAL	205,699,015	87,000,000

2. Proceeds From Sale of Assets

	2023/2024	2022/2023
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Others (specify)		
Total		

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3. Other Receipts

	2023/2024	2022/2023
	Kshs	Kshs
Interest Received		
Rent		
Receipts from sale of tender documents		
Hire of plant/equipment/facilities		
Unutilized funds from PMCs account	361,052	
Other Receipts Not Classified Elsewhere (<i>specify</i>)		
Total	361,052	-

4. Compensation Of Employees

	2023/2024	2022/2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	4,127,340	1,557,282
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance		
Leave allowance		
Gratuity to contractual employees		
Employer Contributions Compulsory national social security schemes	133,992	18,000
Employer Contributions Compulsory Housing levy		
Employer contributions to National Industrial Training Authority		
Total	4,261,332	1,575,282

5. Committee Expenses

	2023/2024	2022/2023
	Kshs	Kshs
A. NG CDFC		
Sitting allowance	2,556,731	1,142,000
Other committee expenses	1,709,355	2,471,400
Sub total	4,266,086	3,613,400
B. Constituency Oversight Committee		
Allowances	300,000	350,000
Other committee expenses	869,600	-
Sub total	1,169,600	350,000
Total (A+B)	5,435,686	3,963,400

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6. Use of Goods and services

	2023/2024	2022/2023
	Kshs	Kshs
Utilities, supplies and services	99,000	102,000
Communication, supplies and services	521,400	424,224
Domestic travel and subsistence	1,165,000	2,563,600
Printing, advertising and information supplies & services	525,700	-
Rentals of produced assets	-	-
Training expenses	1,299,000	409,000
Hospitality supplies and services	283,000	348,000
Insurance costs	196,465	-
Specialized materials and services	-	-
Office and general supplies and services	703,065	337,110
Fuel, oil & lubricants	527,600	482,354
Bank Charges	348,349	25,145
Other operating expenses	58,150	549,300
Routine maintenance – vehicles and other transport equipment	679,848	113,900
Routine maintenance – other assets	3,131,110	27,540
Total	9,537,687	5,382,173

7. Transfer To Other Government Units

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers To Primary Schools	82,276,034	-
Transfers To Secondary Schools	39,114,483	12,500,000
Transfers To Tertiary Institutions	-	-
Total	121,390,517	12,500,000

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8. Other Grants and Other transfers

	2023/2024	2022/2023
	Kshs	Kshs
Bursary – secondary schools	28,787,592	6,619,000
Bursary – tertiary institutions	15,568,667	13,518,500
Bursary – special schools	2,071,000	155,000
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	-
Security projects	7,420,000	-
Sports projects	-	3,039,203
Environment projects	4,960,000	3,039,203
Emergency projects	9,653,000	7,635,082
Roads projects	-	-
Total	68,460,259	34,005,989

9. Acquisition Of Assets

	2023/2024	2022/2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	300,000	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	300,000	-

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10. Other Payments

	2023/2024	2022/2023
	Kshs	Kshs
Strategic plan	1,500,000	2,000,000
ICT Hub	-	-
Others (<i>specify</i>)		-
Total	1,500,000	2,000,000

11. Cash and Cash Equivalents

Name of Bank and Account No.	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
Equity Bank, A/C no. 0360263540325, Branch .Narok (Operation account)	24,931,322	29,757,338
Name of Bank, account No. (Deposit)	-	-
Total	24,931,322	29,757,338
11B: Cash Balances		
Location 1		
Location 2		
Other Locations (<i>Specify</i>)		
Total		

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12. Outstanding Imprests

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

13. Retention

	2023/2024	2022/2023
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

Retentions aging analysis.

	2023/2024	% of the total Retention	2022/2023	% of the total Retention
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

14. Gratuity

	2023/2024	2022/2023
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30th June D= A+B-C	-	-

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Gratuity aging analysis

	2023/2024	% of the total Gratuity	2022/2023	% of the total Gratuity
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
Total				

The total above should be equal to the Gratuity closing figures)

15. Fund Balance B/F

	1 st July 2023	1 st July 2022
	Kshs	Kshs
Bank accounts	29,756,736	2,184,182
Cash in hand	-	-
Imprest	-	-
Total	29,756,736	2,184,182
Less		
Payables: - Retention		
Payables - Gratuity		
Fund Balance Brought Forward		

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	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

17. Changes In Accounts Receivable – Outstanding Imprests

	2023/2024	2022/2023
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Gratuities and Retentions

	2023/2024	2022/2023
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	-	-
Gratuities and Retentions held during the year (B)	-	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023/2024	2022/2023
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

Aging Analysis for Pending Accounts Payables

	2023/2024	% of the total	2022/2023	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

19.2: Pending Staff Payables (See Annex 2)

	2023/2024	2022/2023
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

Aging Analysis for staff Payables

	2023/2024	% of the total	2022/2023	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

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19.3: Unutilized Fund (See Annex 3)

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Compensation of employees	2,110,999	1,067,257
Committee expense	102,944	1,942,600
Use of goods and services	178,854	880,851
Amounts due to other Government entities	66,935,026	61,800,000
Amounts due to other grants and other transfers	13,027,990	23,437,202
Acquisition of assets		620,000
Other Payments (specify)	320,000	1,169,601
Funds pending approval	4,161,052	3,800,000
Total	86,836,865	94,717,512

19.4: PMC account balances (See Annex 5)

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
PMC account balances	2,446,260	1,803,400
Total	2,446,260	1,803,400

19.5 Related Party Transactions

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	2,556,731	1,142,000
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	205,699,015	87,000,000
Total	208,255,746	88,142,000

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2024	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
1.0 Administration and Recurrent				
1.1 Compensation of employees	Administration and Recurrent	2,110,999	1,067,257	
1.2 Committee allowances	Administration and Recurrent	102,710	8,425	
1.3 Use of goods and services	Administration and Recurrent	143,240	88,753	
Sub-total		2,356,950	1,164,435	
2.0 Monitoring and evaluation				
2.1 Capacity building	Monitoring and evaluation	-	2,043,240	
2.2 Committee allowances	Monitoring and evaluation	233	519,233	
2.3 Use of goods and services	Monitoring and evaluation	35,614	163,800	
Sub-total		35,847	2,726,273	
3.0 Constituency Oversight Committee (Itemize as per budget)		-	-	
Accommodation -domestic travel	Constituency Oversight Committee	-	400,000	
coc committee expenses	Constituency Oversight Committee	0	169,601	
coc members allowances	Constituency Oversight Committee	-	600,000	
Sub-total		0	1,169,601	
4.0 Emergency		-	-	
Primary Schools	Emergency funds	39,155	1,108	
Sub-total		39,155	1,108	
5.0 Bursary and Social Security		-	-	

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
5.2 Secondary Schools	Bursary for needy students	763,335	7,550,927	On progress of implementation
5.3 Tertiary Institutions	Bursary for needy students	10,471,501	8,040,168	On progress of implementation
5.6 SPECIAL NEEDS	Bursary for needy students	1,104,000	2,845,000	On progress of implementation
Sub-total		12,338,835	18,436,094	
6.0 Sports		-	-	
Sub-total			-	
7.0 CLIMATE CHANGE MITIGATION				
Morijo Primary School	Construction to completion of 3 door toilet for girls with one chambers for Persons With Disabilities at Kshs.650,000	650,000	-	On progress of implementation
Sub-total		650,000	-	
8.0 Primary Schools Projects				
Nchurra Eshumata Primary School	Construction to completion of two classroom.	-	2,700,000	Fully disbursed to pmc
Oimerru Primary School	Construction to completion of a five roomed administration block.	-	2,500,000	Fully disbursed to pmc
Entarai Olmorijoi Primary School	Construction to completion of one classroom.	-	1,350,000	Fully disbursed to pmc

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Sakutiek Primary School		-	6,050,000	Fully disbursed to pmc
Enesambulai Primary School	Construction to completion of one classroom.	-	1,350,000	Fully disbursed to pmc
Olomayiana Primary School	Construction to completion of 3 door toilet for girls with one chambers for Persons With Disabilities at Kshs.650,000	-	650,000	Fully disbursed to pmc
Nairenke Primary School	Construction to completion of one classroom.	-	1,350,000	Fully disbursed to pmc
Oloonamuka Primary School	Construction to completion of one classroom.	-	1,350,000	Fully disbursed to pmc
Oloolbungaiko Primary School	Construction to completion of one classroom.	-	1,350,000	Fully disbursed to pmc
Oloirien Primary School		-	6,050,000	Fully disbursed to pmc
Kopisai Primary School		-	2,000,000	Fully disbursed to pmc
Oloorroito Primary School	mobile laboratories at 210,000 and intergrade science kit at 80,000 for junior secondary school	290,000	-	Waiting for funds
Mukulit Primary School	construction to completion of one classroom at Kshs.1350000 and	2,000,000	-	Waiting for funds

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
	construction to completion of 3 door toilet for boys and girls with two chambers for Persons with Disabilities at Kshs.65000			
Nchurra Yeabori Primary School		1,850,000	-	Waiting for funds
Ole Kenta Secondary School	Completion of administration block: Roofing, plastering, painting and fixing of windows and doors.	1,500,000	-	Waiting for funds
Katakala Primary School	Construction of 5 Km road very impassable feeding the school. road i.e heavy grading without water, culvert cleaning 600 dia , gravelling with compaction, health and safety measures, selected granular fill,ditch excavation, bush clearing shallow drain masonry and project administration	4,500,000	-	Waiting for funds
Kimondi Primary School	Construction of 5 Km road very impassable feeding the school. road i.e heavy grading without water, culvert cleaning 600 dia ,	4,500,000	-	Waiting for funds

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
	gravelling with compaction, health and safety measures, selected granular fill, ditch excavation, bush clearing shallow drain masonry and project administration			
Osegel Primary	Equipment of drilling rig to ensure that a borehole supply within the school and it neighbours .	1,300,000	-	Waiting for funds
Enaiborr Ajijik Primary School	Construction to completion of two classroom. Mobile laboratories at 210,000 and intergrade science kit at 80,000 for junior secondary school	99,483	-	Waiting for funds
Empatipat Jss	mobile laboratories at 210,000 and intergrade science kit at 80,000 for junior secondary school	290,000	-	Waiting for funds
Medungi Primary School	mobile laboratories at 210,000 and intergrade science kit at 80,000 for junior secondary school	290,000	-	Waiting for funds
Kamurarr Primary School	mobile laboratories at 210,000 and intergrade	290,000	-	Waiting for funds

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
	science kit at 80,000 for junior secondary school			
Oyarata Primary	mobile laboratories at 210,000 and intergrade science kit at 80,000 for junior secondary school	290,000	-	Waiting for funds
Olokuseroi Primary School	mobile laboratories at 210,000 and intergrade science kit at 80,000 for junior secondary school	290,000	-	Waiting for funds
Ilmolelian Primary	mobile laboratories at 210,000 and intergrade science kit at 80,000 for junior secondary school	290,000	-	Waiting for funds
Enarau Primary School	Construction to completion of one classroom.	700,000	-	Waiting for funds
Oloisonkoyo Primary School	Construction to completion of one classroom.	1,350,000	-	Waiting for funds
Olorropil Primary School	Construction to completion of one classroom.	1,350,000	-	Waiting for funds
Osanangururi Primary School		1,350,000	-	Waiting for funds
Ololorten Primary School	Construction to completion of one classroom.	1,350,000	-	Waiting for funds
Ratia Ridge Primary School	Construction to completion of one classroom.	1,350,000	-	Waiting for funds
Sub-total		25,229,483	26,700,000	
9.0 Secondary Schools Projects (List all the Projects)				

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Entiyani Girls Secondary School	Construction to completion	-	5,000,000	Fully disbursed to pmc
Olopirik Secondary School	Construction to completion	-	1,350,000	Fully disbursed to pmc
Narok High School	Construction to completion	-	6,000,000	Fully disbursed to pmc
Katakala Day And Boarding Secondary School	Construction to completion	-	650,000	Fully disbursed to pmc
Kukwenik Ole Kenta Secondary School	Construction to completion	-	1,700,000	Fully disbursed to pmc
Olorropil Secondary School	Construction to completion	-	3,300,000	Fully disbursed to pmc
Sakutiek Secondary School	Construction to completion	-	3,300,000	Fully disbursed to pmc
Olchorro Secondary School	Construction to completion	-	8,300,000	Fully disbursed to pmc
Entontol Secondary School	Construction to completion	-	2,800,000	Fully disbursed to pmc
Iltareto Secondary School	Construction to completion	-	1,000,000	Fully disbursed to pmc
Kukwenik Ole Kenta Secondary School	Construction to completion	400,000	1,700,000	Waiting for funds
St. Mary's Girls Primary School	Purchase of Isuzu 51-seater school bus	9,000,000	-	Waiting for funds
Olposimoru Secondary School	Purchase of Isuzu 51-seater school bus	9,000,000	-	Waiting for funds
Ole Tipis Girls Secondary School	Construction to completion of a 600-capacity dining hall and Kitchen.	5,000,000	-	Waiting for funds
Senchura Secondary School	Construction to completion of a 600-capacity dining hall and Kitchen.	5,000,000	-	Waiting for funds
Narok High School	Completion of 900 capacity dinning hall and kitchen:	2,105,543	-	Waiting for funds

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
	Plastering, painting, fixing of doors and windows			
Enkusero Secondary School	Completion of 45 student's capacity laboratory: Roofing, plastering, painting and fixing of doors and windows.	200,000	-	Waiting for funds
Entiyani Secondary School	Completion of 96 capacity Dormitory: Plastering, Painting and fixing of metal doors and windows	1,000,000	-	Waiting for funds
Sub-total		31,705,543	35,100,000	
10.0 Tertiary institutions Projects (List all the Projects)				
olkeri technical and vocational college	Phase 1 allocation for construction of a welding workshop: foundation and walling ksh 10,000,000	10,000,000	-	
Sub-total		10,000,000	-	
11.0 Security Projects				
Olokurto Deputy County Commissioner Official residence	Construction of police post	-	5,000,000	Fully disbursed to pmc
Sub-total		-	5,000,000	
12.0 Acquisition of assets				
12.1 Motor Vehicles (including motorbikes)	Acquisition of assets	320,000	620,000	Waiting implementation
Sub-total		320,000	620,000	

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
13.0 Others		-	-	
Funds pending approval**	Projects awaiting approval	4,161,052	3,800,000	Waiting approval
Sub-total		4,161,052	3,800,000	
Grand Total		86,836,864	30,117,787	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures	6,133,133	-	-	6,133,133
Transport equipment	9,715,000	300,000	-	10,015,000
Office equipment, furniture and fittings	3,055,913	-	-	3,055,913
ICT Equipment, Software and Other ICT Assets	795,000	-	-	795,000
Other Machinery and Equipment				
Intangible assets				
Total	19,699,046	300,000	-	19,999,046

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Annex 5 –PMC Bank Balances as at 30th June 2024

PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
ENARAU PRIMARY SCHOOL	EQUITY BANK	360282129674	-	200
ENDIDIKIROTO PRIMARY SCHOOL	EQUITY BANK	360282198003	-	800
ENKUSERO SEC SCHOOL	EQUITY BANK	360282094163	-	2,000
ENTIKI PRIMARY SCHOOL	EQUITY BANK	360282486775	-	100,000
ENTIYANI SEC SCHOOL	EQUITY BANK	360278993085	-	3,700
ILMASHARIAN SEC SCHOOL	EQUITY BANK	360281340391	-	591,841
ENKIDIKIROTO PRIMARY SCHOOL	EQUITY BANK	360282198003	-	141
ILMOLELIAN PRIMARY SCHOOL	EQUITY BANK	360280270478	-	40,000
ILPOTON PRIMARY SCHOOL	EQUITY BANK	360268551836	-	997
ILTARETO PRIMARY SCHOOL	EQUITY BANK	360277503850	-	20,000
IPARAKWA PRIMARY SCHOOL	EQUITY BANK	360282354017	-	56,690
KAMURAR PRIMARY SCHOOL	EQUITY BANK	360271018397	-	48,000
KATAKALA DAY AND BOARDING SEC SCH	EQUITY BANK	360277622328	-	4,368
KIMONDI PRY SCHOOL	EQUITY BANK	36026845550	-	200
KISIRIRI PRIMARY SCHOOL	EQUITY BANK	360278751041	-	100
NAIRASURA PRIMARY SCHOOL	EQUITY BANK	360282221728	-	51,766
NAITOTI PRIMARY SCHOOL	EQUITY BANK	360271937655	-	57,320
NAMINGO PRIMARY SCHOOL	EQUITY BANK	360282082680	-	500

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PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
NAROK NORTH CONSTITUENCY SPORT PMC ACCOUNT	EQUITY BANK	360271580481	-	940
NKARETA PRIMARY SCHOOL	EQUITY BANK	360282439313	-	41,966
OLE KENYA SEC SCHOOL	EQUITY BANK	360278907239	-	1,200
OLELUSIE PRIMARY SCHOOL	EQUITY BANK	360263864623	26,526	79,484
OLEMWANIK PRIMARY SCHOOL	EQUITY BANK	360282081269	-	149
OLKERI PRIMARY SCHOOL	EQUITY BANK	360282322332	-	56,470
OLMARIKO SEC SCHOOL	EQUITY BANK	360282081013	-	18,510
OLOKURTO POLICE STATION	EQUITY BANK	360282598590	-	1,000
OLOLOIBOTI PRIMARY SCHOOL	EQUITY BANK	360277446481	-	178,210
OLOOITOTO BOARDING PRIMARY SCH	EQUITY BANK	360279662566	-	940
OLOOLORTEN PRIMARY SCHOOL	EQUITY BANK	360282111305	-	1,000
OLOPIRIK DAY SEC SCHOOL	EQUITY BANK	360282094779	-	42,379
OLTETIA PRIMARY SCHOOL	EQUITY BANK	360271935998	-	52,400
PURKO SECONDARY SCHOOL	EQUITY BANK	360280775640	-	55,890
RATIA RANGE PRIMARY SCHOOL	EQUITY BANK	360282235412	-	56,690
ROKONKO PRIMARY SCHOOL	EQUITY BANK	360282086060	-	178,080
Rrusiai primary school	EQUITY BANK	036027197076	-	450
SHAPATAR PRIMARY SCHOOL	EQUITY BANK	360279640945	-	959
SINKITERR PRIMARY SCHOOL	EQUITY BANK	360278750326	-	57,370

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PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
TOPOTI PRIMARY SCHOOL	EQUITY BANK	360282456679	-	690
JS. NAEKU PRIMARY SCHOOL	EQUITY BANK	0360264219171	429	-
KIMELOK SECONDARY	EQUITY BANK	0360266339932	27	-
OIMERU PRIMARY SCHOOL	EQUITY BANK	0360266394672	397	-
ENTIANI PRIMARY SCHOOL	EQUITY BANK	0360268937051	3,763	-
ILUKAMAE PRIMARY SCHOOL	EQUITY BANK	0360270253955	233,265	-
KOPISIAI PRIMARY SCHOOL	EQUITY BANK	0360271938614	180	-
OLOSERIAN PRIMARY SCHOOL	EQUITY BANK	0360271955057	1,080	-
NCHURRA ESHUMAT PRIMARY	EQUITY BANK	0360277197761	1,541	-
OLESONKOYO PRIMARY	EQUITY BANK	3602773786916	56,470	-
OLEMUNGURR PRIMARY	EQUITY BANK	0360277428571	1,410	-
OLELUSIE PRIMARY	EQUITY BANK	0360277440815	3,725	-
KIRIRI PRIMARY SCHOOL	EQUITY BANK	0360277581600	134,550	-
OLOSERIAN SECONDARY	EQUITY BANK	0360277635226	187	-
OLEKENTA SECONDARY	EQUITY BANK	0360277907239	4,900	-
PULUNGA PRIMARY	EQUITY BANK	0360278955877	1,959	-
ENTIANI SECONDARY	EQUITY BANK	0360278993085	8,550	-
SECHURA SECONDARY	EQUITY BANK	0360279612659	30,023	-
SHAPALTARAKWA PRIMARY	EQUITY BANK	0360279640945	959	-

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PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
KATAKALA PRIMARY	EQUITY BANK	0360280012270	11,041	-
NAITUYUPAKI PRIMARY	EQUITY BANK	0360280280687	150,965	-
ENESAMBULAI PRIMARY	EQUITY BANK	0360280801541	2,260	-
COUNTY CRIMINAL OFFICE	EQUITY BANK	0360281292193	880	-
ILTAROSERRO SECONDARY	EQUITY BANK	0360282081495	1,000	-
OLORROPIL SECONDARY	EQUITY BANK	0360282084062	2,784	-
ROKONKA SECONDARY	EQUITY BANK	0360282086060	256,930	-
ENKUSERO SECONDARY	EQUITY BANK	0360282094163	500	-
OLOOLORTEN PRIMARY	EQUITY BANK	0360282111305	651,000	-
OSANANGURIRI	EQUITY BANK	0360282294218	1,000	-
OLOSERIAN PRIMARY SCHOOL	EQUITY BANK	0360282829663	1,724	-
NAIRENKE PRIMARY SCHOOL	EQUITY BANK	0360282834606	48,475	-
OLOSERIAN HILL SECONDARY	EQUITY BANK	0360284244507	400	-
SAKUTIEK PRIMARY	EQUITY BANK	0360284388059	67,350	-
OLOLBUGAIKO PRIMARY	EQUITY BANK	0360284392188	2,000	-
OLOMAYIANA PRIMARY	EQUITY BANK	0360284401526	13,000	-
OLOIRIEN LEKULE PRIMARY	EQUITY BANK	0360284401577	25	-
DCC NAROK NORTH	EQUITY BANK	0360284533950	1,000	-
NAROK HIGH SCHOOL	EQUITY BANK	0003604565264	275	-

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PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
ENTARAI OLMORIJOI PRIMARY	EQUITY BANK	0360284587501	27,350	-
KATAKALA DAY/BOARDING SECONDARY	EQUITY BANK	0360284681177	57,921	-
OLOPIRIK DAY SECONDARY	EQUITY BANK	0360284705195	200	-
ST.PETERS PRIMARY	EQUITY BANK	0360285152387	1,120	-
MOI EOR ENKITOK PRIMARY	EQUITY BANK	0360285221302	1,000	-
SIYAPEI PRIMARY	EQUITY BANK	0360285228395	310	-
MAKUTANO OLE OYIE	EQUITY BANK	0360285231280	1,000	-
ENTONTOL PRIMARY	EQUITY BANK	0360285320523	7,700	-
ENENGETIA PRIMARY	EQUITY BANK	0360285328225	1,000	-
OLEMUGURR PRIMARY	EQUITY BANK	0360285347372	298,850	-
ERUSIAI PRIMARY SCHOOL	EQUITY BANK	0360285349995	275	-
ENAIBORR AJIIK PRIMARY	EQUITY BANK	0360285350515	299,309	-
NAIRASIRASA PRIMARY	EQUITY BANK	0360285355655	18,850	-
SAKUTIEK POLICE STATION	EQUITY BANK	0360285363076	425	-
OLENOOSIRIA PRIMARY	EQUITY BANK	0360285465534	1,000	-
MASIKONDE PRIMARY SCHOOL	EQUITY BANK	0360285465804	5,000	-
OLTETIA PRIMARY	EQUITY BANK	0360285483651	200	-
OSEYIAI PRIMARY	EQUITY BANK	0360285484203	500	-
SONKORO PRIMARY	EQUITY BANK	0360285510615	200	-

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PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
MUKULIT PRIMARY	EQUITY BANK	0360285528996	1,000	-
OLORROPIL PRIMARY	EQUITY BANK	0360285603696	500	-
Total			2,446,260	1,803,400

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Annex 6: Progress On Follow Up of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/NG-CDF- NAROK NORTH 2022-2023	UNSUPPORTED COMMITTEE EXPENSES The statement of receipt and payment reflects committee expenses amount of ksh 3,613,400 as disclose in note 5 to the financial statements. However, the amount includes kshs2, 471,400 incurred on other committee expenses whose expenditure return s did not indicate the nature of activity or activities being paid for, names of persons being paid, the rate and amount paid to each. In the circumstances, the accuracy, and completeness of committee expenses of kshs 3,613,400 could not be confirmed.	The Management has noted the audit observation, the necessary correction and amendments will be undertaken and all attachments included. We shall also endeavor to improve our record filing system.	Resolved	JUNE/2024
OAG/NG-CDF- NAROK NORTH 2022-2023	UNSUPPORTED DOMESTIC TRAVEL AND PURCHASE OF FUEL EXPENDITURE	Management has noted the audit observation, however, most part of	Resolved	JUNE/2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	The statement of receipts and payment reflects use of goods and services amount of ksh 5,382,173 as disclose in note 6 to the financial statements. The expenditure incudes an amount of kshs 2,563,600 incurred in respect of domestic travel and subsistence expenses however, imprest warrant, work plan, work ticket and surrender vouchers were not provided for audit. Further, the amount also includes ksh 482,354 incurred on fuel, oil, and lubricants which was not supported by supply agreement between the fund and the vendor, vendor statements and fuel register In the circumstances, the accuracy and completeness of use of goods and services expenditure kshs 3,045,954 could not be confirmed.	payments were claims that were paid late due to delay in funding. The missing documents were misfiled but are readily available for examination.		
OAG/NG-CDF-NAROK NORTH 2022-2023	LACK OF OWNERSHIP DOCUMENTS The statement of receipts payments reflects transfer to other government units of kshs 12,500,000 as disclosed in note 7 to the financial statements. The expenditure includes an amount of	The management has noted the audit observation and we have attached the logbooks for 3 buses	Resolved	JUNE/2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	kshs10, 000,000 paid to a motor dealer for the purchase of two (2) school buses for two (2) schools. However, the ownership documents for the buses were not provided for audit. In the circumstances, the accuracy and completeness of the expenditure of kshs10,000,000 for purchase of buses could not confirmed			
OAG/NG-CDF- NAROK NORTH 2022-2023	UNSUPPORTED PROJECT MANAGEMENT COMMITTEE ACCOUNT BALANCES Note 20.4 to the financial statements reflect project management committee account balances of kshs 1,803,400 as disclosed in Annex 5. However, the cash book, bank statement, project implementation status report and expenditure return were not provided for audit. In the circumstances, the accuracy and completeness of the project management committee bank balance of kshs 1,803,400 could not be confirmed.	The management has noted the audit observation. All the project management committee accounts will be reconcile and the balances of every account provided for audit.	Resolved	JUNE/2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/ /NG-CDF- NAROK NORTH 2022-2023	UNSUPPORTED BURSARY DISBURSEMENTS The statement of receipts and payments other grants and transfers balance of kshs 34,005,989 as disclosed in note 8 to the financial statements. The amount includes bursary payments of ksh20,292,500 out of which an amount of ksh544,000	The management has noted the audit observation, however, due to nature of emergency which sometimes require immediate intervention, the delay in reporting to the board do occur and in future we shall endeavor to report to the board within the stipulated timeframe	Resolved	JUNE/2024
OAG/ /NG-CDF- NAROK NORTH 2022-2023	Unsupported Cash and Cash Equivalents Balance The statements of assets and liabilities reflects cash and cash equivalents balance of Kshs.29,757,338 as disclosed in Note 12A to the financial statements. However, the bank reconciliation statements were not provided for audit	The management has noted the audit observation ;however the management would wish to confirm that the bank reconciliations have been prepared and the balance is now supported	Resolved	June 2024
OAG/ /NG-CDF- NAROK NORTH 2022-2023	Budgetary Control and Performance The summary of statement of appropriation reflects a final receipts	The management agrees with the auditor observation; however	Resolved	June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	budget and actual on comparable basis of Kshs.154,144,356 and Kshs.89,184,182 respectively resulting to underfunding of Kshs.64,960,174 or 42% of the budget. However, the Fund spent Kshs.59,426,844 against actual receipts of Kshs.89,184,182 resulting to an under-utilization of Kshs.29,757,338 or 33% of the actual receipts.	the management would wish to explain that the under-absorption was as a result of lack of budget.		
OAG/ /NG-CDF- NAROK NORTH 2022-2023	Failure to Report Emergency Expenditure The statement of receipts and payments reflects other grants and transfers of Kshs.34,005,989 as disclosed in Note 8 to the financial statements which includes emergency projects expenditure of Kshs.7,635,082 that was not reported to the Board. This was contrary to Regulation 20(2) of the National Government Constituencies Development Regulations, 2016 which states that the utilization of the emergency reserve shall be reported to the Board within thirty days of the	The management agrees with auditors observation ;however the management would wish to state that the financial statement was revised and the expenditure reported.	Resolved	June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	occurrence of the emergency, in the format prescribed by the Board			
OAG/ /NG-CDF- NAROK NORTH 2022-2023	The statement of receipts and payments reflects compensation of employees cost of Kshs.1,575,282 in respect of fifteen (15) employees. However, the National Government Constituencies Development Fund Board recommends four (4) employees resulting to over-employment. This was contrary to Paragraph 8 of the National Government Constituencies Development Fund Board circular referenced NGCDFB/CEO/BOARDCIRCULARS dated 24 September, 2019 which requires the Constituency committees to plan and budget for necessary number of employees based on clear organizational structure backed by job description for each employee as approved by Committee.	The management agrees with the auditors observations ;however the management would wish to state that the engagement of NG_CDF employees is always on need basis.	Resolve	June 2024

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Name: KAUNGU TOMOTHY MWENDA
Fund Account Manager.