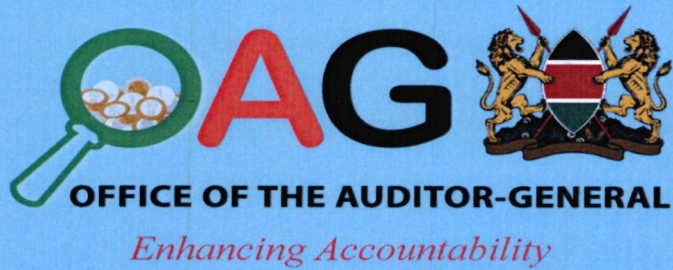


REPUBLIC OF KENYA



**REPORT
OF
THE AUDITOR-GENERAL**

PARLIAMENT
OF KENYA
LIBRARY

THE NATIONAL ASSEMBLY	
DATE: 26 JUL 2023	DAY: WED
TABLED BY:	HON. NAOMI WAQO, MP
CLERK-AT-THE-TABLE:	Deputy majority whip Finlaya Muniki

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

**FOR THE YEAR ENDED
30 JUNE, 2022**



NAROK WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

***Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022***

Table of Contents

I. Key Constituency Information and Management	ii
II. NG-CDFC Chairman's Report	vi
III. Statement of Performance Against Predetermined Objectives for FY2021/22	x
IV. Environmental and Sustainability Reporting	xii
V. Statement of Management Responsibilities	xvi
VI. Report of the Auditor-General on the NGCDF- Narok West Constituency	xviii
VII. Statement of Receipts and Payments for the year ended 30 th June 2022	1
VIII. Statement of Assets and Liabilities as at 30 th June, 2022	2
IX. Statement of Cash Flows for the Year Ended 30 th June 2022	3
X. Summary Statement of Appropriation for the Year Ended 30 th June 2022	5
X. Budget Execution by Sectors and Projects for the Year Ended 30 th June 2022	7
XI. Significant Accounting Policies	12
XII. Notes to the Financial Statements	16

I. 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 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) Narok West Constituency NGCDF Headquarters

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

***Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022***

(f) Narok West Constituency NGCDF Contacts

Telephone: (254) 726318857

E-mail: cdfnarokwestconstituency@ngcdf.go.ke

Website: www.cdfnarokwestconstituency.go.ke

(g) Narok West Constituency NGCDF Bankers

Equity Bank Kenya Limited

Narok Branch

A/C No.0360262484301

P O Box 1023-20500

Narok Kenya.

(h) Independent Auditors

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

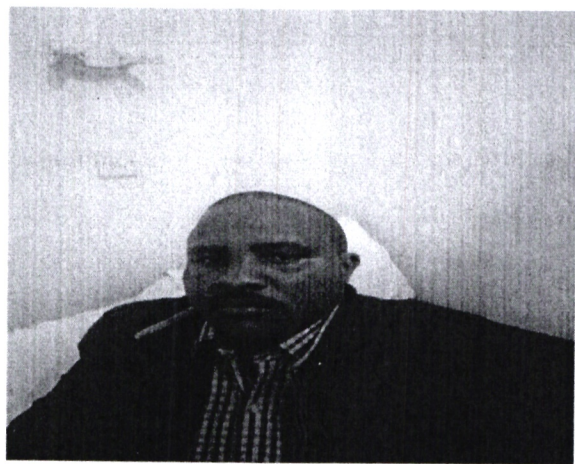
Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

II. NG-CDFC Chairman's Report



Mr. Jairus Kipees.

On behalf of Narok West NG-CDF Committee and staff, I am profoundly glad in presenting the FY 2021/2022 annual report and financial statements for the fund.

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

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

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

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

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

A total of 39classrooms, 4dormitories, 3laboratories, 4administration blocks 3 teacher houses, 2dining halls and 26 Pit Latrine toilets were constructed and or renovated through the allocation to the fund.

The fund's contribution towards education infrastructure across the constituency supported the 100% government transition policy.

In addition, the fund supported retention of students in secondary and tertiary institutions through issuance of bursary. A total of Kes.35, 459,194 was awarded as bursary to needy students in the

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

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

A). Budget Performance

In the financial year 2021/2022 NG-CDF Narok West budget performance against actual amounts for current year based on economic classification and programmes, was Commendable this was mainly due to timely disbursement of funds to the constituency by the NG-CDF BOARD,

In the financial year ended June 30th, 2022, NG-CDF Narok West had a cumulative approved budget of Kshs 201,908,810 and the entire budget was fully received from the NG-CDF Board.

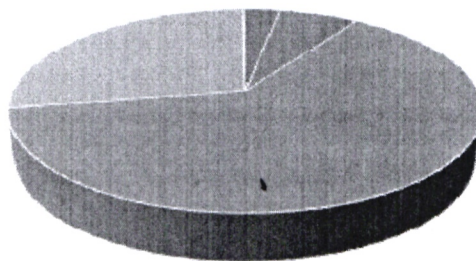
NG-CDFC Narok West disbursed the received funds as follows;

- Kshs.122,800,000 was disbursed to various schools and other government agencies for implementation of the approved projects,
- Kshs.35, 459,194 was issued as bursaries to needy students in the constituency,
- Kshs.11,628,534 was used in payment of NG-CDF committee allowances, monitoring, evaluation, use of goods and services and other administration expenses,
- Kshs.4,139,353 was used in payment of NG-CDFC staff salaries and gratuity,
- Kshs.1,731,776 was disbursed to NG-CDFC Environment project to fund Environment conservation activities,
- Kshs.2,705,000 was disbursed to NG-CDFC sports project to fund sporting activities,
- Kshs.6,950,113 was used to fund emergency occurrences in the constituency,

The performance during the year is summarised as follows;

PAYMENTS	Final Budget	Total Expenditure	Budget utilization difference	% of utilization
Compensation of Employees	5,541,337	4,139,353	1,401,984	75%
Use of goods and services	12,930,810	11,628,534	1,302,276	90%
Transfers to Other Government Units	127,840,000	122,800,000	5,040,000	96%
Other grants and transfers	55,193,063	46,846,082	8,346,980	85%
Acquisition of assets	265,600	-	265,600	0%
Other Payments (Strategic Plan)	76,000	-	76,000	0%
Funds Pending Approval	62,000	-	62,000	0%
TOTAL	201,908,810	185,413,969	16,494,841	92%

Chart showing Budget Performance per Sector Fy
2021-2022



- Compensation of Employees
- Use of goods and services
- Transfers to Other Government Units
- Other grants and transfers
- Acquisition of Assets
- Other Payments
- Funds Pending Approval**

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



Enlerai Secondary School: Construction of a 45-student capacity Dining Hall to completion.

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

- Education, Security, Sports, Environment, Water and Roads sectors almost entirely depend on NG-CDF on infrastructure development.

*Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022*

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

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

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

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

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

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

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

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

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



.....
Mr. Jairus Kipees
Chairman NGCDF Committee

III. Statement of Performance Against Predetermined Objectives for FY2021/22

Introduction

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

The key development objectives of *Narok West Constituency 2018-2022* plan are to:

- a) Improve Education Standards.
- b) Improve Security.
- c) Conserve the environment.
- d) Nurture talent through sporting activities and art
- e) Increase youth, women and persons with disability participation in development objectives.

Supplementing infrastructure development at the constituency level in matters falling within the functions of the national government in accordance with the Constitution.

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiary	- In FY 21/22 we increased Education infrastructure by 39classrooms, 4dormitories, 3laboratories 4admin blocks,3 teachers house and 2 dining halls. - Bursary beneficiaries at all levels were as per the attached schedules

			ies at all levels	
Security	To have a safe and secure environment for business, learning and where the residents go about their lives without fearing for their lives and property.	-Decrease in the number of insecurity related incidents. -Improved security and a more secure business environment	-Numbers of usable physical infrastructure build in Police stations. Chief's offices, DCI and county Commissioners security facilities. -	In FY 21/22 We built one (1) police station in Lemek Administration Police Camp.
Environment	To have a well Conserved and Conducive environment, this ensures a safe and habitable planet for the current and future generations.	Increased tree cover and sustainable waste management and disposal practices contributing to mitigation of negative effects of climate change.	Number of tree seedlings planted in public land. -sustainable environmental management activities.	In FY 21/22 -we increased number of trees planted where hundreds of tree seedlings were purchased, distributed and planted in various schools approximately 4,000 in number
Sports	To Nurture sporting talent, This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.	Increased engagement and persons earning a decent living from exploiting their sporting talent. -reduced unemployment rate among the youth.	Number of youth, women and persons living with disabilities taking up sporting activities. -Number of usable physical infrastructure build.	In FY 21/22 -we organised the constituency sports tournament where trophies, games kits and balls were awarded to the winning teams in every ward in the constituency.
Emergency	To be able to urgently address Unforeseen occurrences in the constituency.	Immediate restoration of daily activities at minimum disruption of daily life occasioned by unforeseen Occurrences.	Numbers of usable physical infrastructure build and other emergency related activities addressed.	In FY 21/22 -we constructed Pit latrine blocks and re-roofing of classrooms in various schools When the schools were facing immediate closure by the county department of health.

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as a development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported by NG-CDF.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.
- NG-CDF staff Have at least one day in a financial year to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

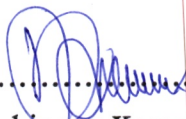
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

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

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



.....
Mr. Robinson Kamakei
Fund Account Manager.

V. 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 by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Narok West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Narok West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Narok West Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Narok West Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external

*Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022*

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

Approval of the financial statements

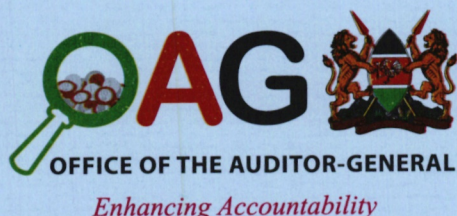
The NGCDF- Narok West Constituency financial statements were approved and signed by the Accounting Officer on _____ 2023.

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

.....
Mr. Robinson Kamakei
Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NAROK WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Narok West Constituency set out on pages 1 to 35,

Report of the Auditor-General on National Government Constituencies Development Fund - Narok West Constituency for the year ended 30 June, 2022

which comprise the statement of assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Fund as at 30 June, 2022 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 Regulation, 2016, the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Compensation of Employees

The statement of receipts and payments reflects compensation of employees of an amounts of Kshs.4,139,353 and as disclosed in Note 4 to the financial statements. The amount is at variance with the payrolls balance of Kshs.3,692,906, resulting to unexplained and unreconciled variance of Kshs.446,447.

In the circumstances, the accuracy and completeness of compensation of employees payments of Kshs.4,139,353 could not be confirmed.

1.2 Bursary Payments

The statement of receipts and payments reflects other grants and transfers of amounts of Kshs. 46,846,082 which includes Kshs.17,895,194 and Kshs.17,564,000 in respect of bursary to secondary schools and bursary to tertiary institutions totalling to Kshs.35,459,194 and as disclosed in Note 7 to the financial statements. However, review of the bursary beneficiary schedules detailing the institutions, students' names and admission numbers revealed bursary and transfers of amounts of Kshs.17,024,500 and Kshs.17,566,000 in respect of bursary to secondary schools and bursary to tertiary institutions respectively totalling to Kshs.34,590,500 resulting to unexplained and unreconciled variance of Kshs.868,694.

Further, bursary payments of amounts of Kshs.4,857,000, Kshs.1,702,000 and Kshs.2,487,000 totalling to Kshs.9,046,000 were irregularly issued to three hundred eighty-five (385), one hundred sixty-two (162) and one hundred twenty-eight (128) beneficiaries without admission or registration numbers, beneficiaries sharing similar

8. Long Outstanding Imprest

As disclosed in Note 11 to the financial statements, the statement of assets and liabilities reflects outstanding imprest balance of Kshs.373,000 which was issued on 30 June, 2017 of which human resource records indicates that the employee left employment in that year. However, Management has not demonstrated any appropriate measures taken to recover the outstanding amount.

In the circumstances, accuracy, completeness and recoverability of outstanding imprest balance of Kshs.373,000 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no other key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final payments budget of Kshs.201,908,810 and actual on comparable basis of Kshs.185,413,969 respectively resulting to an under absorption of Kshs.16,494,841.

The under absorption may have negatively affected the planned activities and service delivery to the residents.

2. Unresolved Prior Year Matters

In the audit of the previous year, several issues were raised. Management has not resolved the issues or provided reasons for the delay in resolving the prior year audit issues as required by the Public Sector Accounting Standards Board template and The National Treasury's Circular Ref: AG/4/16/3/Vol.3(66) dated 6 July, 2022.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness

and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Failure to Transfer Unutilized Funds

Note 17.4 to the financial statements reflects Project Management Committee account balances of Kshs.12,330,300 out of which Kshs.1,486,413 is held in forty-six (46) bank accounts for closed projects which had not been transferred to the constituency account. This is contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which states that all unutilized funds of the Project Management Committee shall be returned to the constituency account.

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

2. Irregular Engagement of Constituency Employees

The statement of receipts and payments reflects compensation of employees of Kshs.4,139,353 in respect fourteen (14) employees engaged in various cadres. However, the National Government Constituency Development Fund Board recommends four (4) employees. Further, the Constituency Committee did not have a clear organizational structure backed by job description for each employee in place contrary to the NG-CDF Board circular referenced NGCDFB/CEO/BOARDCIRCULARS Vol.II (014).

In the circumstances, Management was in breach of NGCDF board policy guidelines.

3. Irregular Reallocation of Funds

Review of the payment vouchers and approved code list on projects revealed that funds of an amounts of Kshs.3,700,000, Kshs.1,000,000 and Kshs.800,000 totalling to Kshs.5,500,000 were reallocated to bursary for tertiary institutions, Oloibormurt primary school and Olkiloriti primary school projects. However, the projects had not been budgeted for and no authority approving the reallocation from the National Government Constituencies Development Fund Board was provided for audit review. In addition, four (4) projects allocated amounts totalling to Kshs.8,500,000 had their activities and scopes changed without the Boards approvals. This was contrary to Section 6 (2) of the National Government Constituencies Development Fund Act, 2015 which states that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

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

4. Irregular Implementation of Environment Projects

Statement of receipts and payments reflects other grants and other transfers of an amount of Kshs.46,846,082 and as disclosed in Note 7 to the financial statements which includes an amount of Kshs.1,731,776 for installation of 10,000 Litre water tanks, gutters and water bases for five (5) Primary and three (3) Secondary Schools. However, review of the payment vouchers and expenditure returns revealed that the procurement of the supplies were done by the Constituency Committee which is contrary to Regulations 15 (1a)(6) of National Government Constituency Development Fund Regulation, 2016 which states that there shall be appointed a project management committee for each project in a constituency in accordance with Section 36 of the Act which shall implement projects in consultation with its relevant departments and government. A constituency Committee shall not convert itself into a PMC.

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

5. Incomplete Projects

During the year under review, seventy-eighty (78) projects with a cost of Kshs.139,321,063 were planned for implementation. However, review of the project implementation status report as at 30 June, 2022 revealed that five (5) projects valued at Kshs.5,134,174 were incomplete.

In the circumstances, value for money for the incomplete five (5) projects valued at Kshs.5,134,174 could not be confirmed.

6. Unsupported Implemented Projects

During the year under review, seven (7) projects totaling to Kshs.26,000,000 for the construction of two (2) dormitories, two (2) classrooms, three (3) teachers housing units and purchase of a fifty one (51) seater school bus were sampled for audit verification in the month of April, 2023. Six (6) projects were completed except one. However, the projects were not labelled, BQs for one project and log book for the school bus were not provided for audit review contrary to Regulations 15 (1f and 4a) of the National Government Constituency Development Fund Regulation, 2016 which states that there shall be appointed a project management committee for each project in a Constituency in accordance with Section 36 of the NGCDF Act, 2015 which shall undertake project closure, labelling and handover upon completion. A project management committee shall prepare the requisite budgets and bills of quantities, assisted by relevant government officers.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, 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 comply with the authorities which govern them, and that public resources are applied in an effective way.

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

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 July, 2023

Narok West Constituency

National Government Constituencies Development Fund (NGCDF)

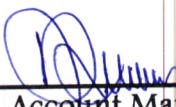
Annual Report and Financial Statements for The Year Ended June 30, 2022

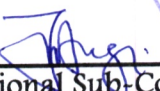
VII. Statement of Receipts and Payments for the year ended 30th June 2022

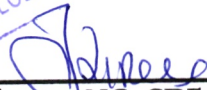
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	187,677,758	155,867,724
Proceeds From Sale of Assets	2		
Other Receipts	3		62,000
Total Receipts		187,677,758	155,929,724
Payments			
Compensation Of Employees	4	4,139,353	4,267,798
Use Of Goods and Services	5	11,628,534	6,775,601
Transfers To Other Government Units	6	122,800,000	99,900,000
Other Grants and Transfers	7	46,846,082	34,815,304
Acquisition Of Assets	8		401,000
Other Payments	9		
Total Payments		185,413,969	146,159,704
Surplus/(Deficit)		2,263,789	9,770,021

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

The Constituency financial statements were approved on _____ 2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Mr. Robinson Kamakei

Name: CPA Joseph Njugi
ICPAK M/No:

Name: Mr. Jairus Kipees

*Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022*

VIII. Statement of Assets and Liabilities as at 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	16,121,842	13,858,052
Cash Balances (Cash at Hand)	10B		
Total Cash and Cash Equivalents		16,121,842	13,858,052
Accounts Receivable			
Outstanding Imprests	11	373,000	373,000
Total Financial Assets		16,494,842	14,231,052
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A		
Gratuity	12B		
Total Financial Liabilities			
Net Financial Assets		16,494,842	14,231,052
Represented By			
Fund Balance B/Fwd	13	14,231,052	4,461,029
Prior Year Adjustments	14		
Surplus/Deficit for The Year		2,263,789	9,770,021
Net Financial Position		16,494,841	14,231,050

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

The Constituency financial statements were approved on _____ 2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Mr. Robinson Kamakei

Name: CPA Joseph Njugi
ICPAK M/No:

Name: Mr. Jairus Kipees

*Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022*

IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	187,677,758	155,867,724
Other Receipts	3		62,000
Total Receipts		187,677,758	155,929,724
Payments			
Compensation Of Employees	4	4,139,353	4,267,798
Use Of Goods and Services	5	11,628,534	6,775,601
Transfers To Other Government Units	6	122,800,000	99,900,000
Other Grants and Transfers	7	46,846,082	34,815,304
Other Payments	9		
Total Payments		185,413,969	145,758,704
Total Receipts Less Total Payments		2,263,789	10,171,021
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15		
Increase/(Decrease) In Accounts Payable	16		
Prior Year Adjustments	14		
Net Cash Flow from Operating Activities		2,263,789	10,171,021
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2		
Acquisition Of Assets	8		(401,000)
Net Cash Flows from Investing Activities			(401,000)
Net Increase In Cash And Cash Equivalent		2,263,789	9,770,021
Cash & Cash Equivalent At Start Of The Year	10	14,231,052	4,461,029
Cash & Cash Equivalent At End Of The Year	10	16,494,841	14,231,050

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

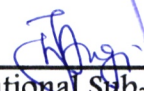
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on _____ 2023 and signed by:



Fund Account Manager

Name: Mr. Robinson Kamakei



National Sub-County
Accountant

Name: CPA Joseph Njugi
ICPAK M/No:



Chairman NG-CDF
Committee

Name: Mr. Jairus Kipees

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

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 %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursement	2021/2022	30/06/2022		
Receipts							
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879		50,588,879	187,677,758	187,677,758		100%
Balance b/f		14,231,052		14,231,052	14,231,052		100%
Proceeds From Sale of Assets							0%
Other Receipts							0%
Totals	137,088,879	14,231,052	50,588,879	201,908,810	201,908,810		100%
Payments							
Compensation Of Employees	3,745,800	1,706,658	88,879	5,541,337	4,139,353	1,401,984	75%
Use Of Goods and Services	8,592,198	4,338,612		12,930,810	11,628,534	1,302,276	90%
Transfers To Other Government Units	81,000,000	40,000	46,800,000	127,840,000	122,800,000	5,040,000	96%
Other Grants and Transfers	43,750,881	7,742,182	3,700,000	55,193,063	46,846,082	8,346,980	85%
Acquisition Of Assets		265,600		265,600		265,600	0%
Other Payments		76,000		76,000		76,000	0%
Funds Pending Approval**		62,000		62,000		62,000	0%
Totals	137,088,879	14,231,052	50,588,879	201,908,810	185,413,969	16,494,841	92%

- Compensation of Employees is underutilized due to non-payment of staff gratuity and over budgeting for the same over the years.
- Other grants and transfers are underutilized due to delay in disbursement of funds by the NG-CDF Board.

Explanation on the changes between the original and final budget as per IPSAS 1.9.23.);

- Kes 14,231,052 is the unutilized funds brought forward from FY 2020/2021(refer to cashbook/bank closing balance as at 30th June 2021.
- Kes 50,588,879 is the unutilized funds for FY 2020/2021 which was disbursed to the constituency by the NGCDF BOARD in FY 2021/2022and reallocations within the budget.

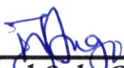
Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	16,494,841
Less undisbursed funds receivable from the Board as at 30 th June 2022	-
	16,494,841
Add Accounts payable	-
Less Accounts Receivable	(373,000)
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	16,121,841

The Constituency financial statements were approved on 03 MAY 2023 and signed by:


Fund Account Manager

Name: Mr. Robinson Kamakei


National Sub-County
Accountant

Name: CPA Joseph Njugi
ICPAK M/No:


Chairman NG-CDF
Committee

Name: Mr. Jairus Kipees

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

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			
	2021/2022			2021/2022	30/06/2022	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,745,800	1,706,658	88,879	5,541,337	4,139,353	1,401,984
1.2 Committee allowances	3,779,532	2,054,130		5,833,662	3,258,406	2,575,256
1.3 Use of goods and services	700,000	1,522,122		2,222,122	1,594,528	627,594
sub total	8,225,332	5,282,910	88,879	13,597,121	8,992,2867	4,604,834
2.0 Monitoring and evaluation						
2.1 Capacity building	2,000,000	1,150,000		3,150,000	2,631,400	518,600
2.2 Committee allowances	1,500,000	(421,706)		1,078,294	3,696,000	(2,617,706)
2.3 Use of goods and services	612,666	34,066		646,733	448,200	198,533
sub total	4,112,666	762,360	-	4,875,027	6,775,600	(1,900,573)
3.0 Emergency						
3.1 Primary Schools						
Oloolchurra Primary School		1,331,168		1,331,168	1,331,168	-
Losho Primary School		639,600		639,600	639,600	-
ESOIT BOARDING PRIMARY SCH		183,600		183,600	183,600	-
OLCHORRO OIROWUA PRY SCH		794,000		794,000	794,000	-
LEKANKA PRIMARY SCHOOL		796,800		796,800	796,800	-
3.2 Secondary schools						
Emorijoi Secondary School		800,000		800,000	800,000	-
MOI NAIKARRA SEC SCH		700,000		700,000	700,000	-
OLKINYEI SEC SCH	321,767	1,383,178		1,704,945	1,704,945	-
3.3 Tertiary institutions						
3.4 Security projects						

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

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			
	2021/2022			2021/2022	30/06/2022	
3.5 UNUTILIZED	6,870,440	0.15		6,870,440		6,870,440
sub total	7,192,207	6,628,346	-	13,820,553	6,950,113	6,870,441
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	17,700,000	1,001,487		18,701,487	17,895,194	806,293
4.3 Tertiary Institutions	14,375,118	64,955	3,700,000	18,140,073	17,564,000	576,073
4.4 Universities	-			-		-
4.5 Social Security	-			-		-
sub total	32,075,118	1,066,442	3,700,000	36,841,560	35,459,194	1,382,366
5.0 Sports						
5.1	2,741,778	7,861	-	2,749,639	2,705,000	44,639
sub total	2,741,778	7,861	-	2,749,639	2,705,000	44,639
6.0 Environment						
FY 2020-2021 BALANCE		39,533		39,533		39,533
Enlerai secondary school	217,722			217,722	217,722	-
Kilusu primary school	217,722			217,722	217,722	-
Kotel Primary School	217,722			217,722	217,722	-
Maasai mara Sec School	217,722			217,722	217,722	-
Parmolile primary school	217,722			217,722	217,722	-
Sekenani Girls Secondary School	217,722			217,722	217,722	-
Sekenani primary school	217,722			217,722	217,722	-
Sigowet primary school	217,722			217,722	207,720	10,002
sub total	1,741,778	39,533	-	1,781,311	1,731,776	49,535
7.0 Primary Schools Projects (List all the Projects)						
Chemwokter Primary School	1,000,000			1,000,000	1,000,000	-
Chepnying Primary School	1,000,000			1,000,000	1,000,000	-
Elerai Primary School	1,000,000			1,000,000	1,000,000	-

Narok West Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for the year ended June 30, 2022

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			
	2021/2022			2021/2022	30/06/2022	
Emarti Primary School	1,000,000			1,000,000	1,000,000	-
Endoinyio Erinka Primary School	4,000,000			4,000,000	-	4,000,000
Endoinyo Narasha Primary School	4,000,000			4,000,000	4,000,000	-
Ilaleta Primary School	1,000,000			1,000,000	1,000,000	-
Ilbaan Primary School	2,000,000			2,000,000	2,000,000	-
Kilusu Primary School	1,000,000			1,000,000	1,000,000	-
Kipyendem Primary School	1,000,000			1,000,000	1,000,000	-
Kotel Primary School	1,000,000			1,000,000	1,000,000	-
Kuto Primary School	1,000,000			1,000,000	1,000,000	-
Kuyiana Primary School	1,000,000			1,000,000	1,000,000	-
Lekanka Primary School	1,000,000			1,000,000	1,000,000	-
Menderet Primary School	1,000,000			1,000,000	1,000,000	-
Mpopong Primary School	800,000			800,000	800,000	-
Naboisho Primary School	1,000,000			1,000,000	1,000,000	-
Nkasioki Primary School	1,000,000			1,000,000	1,000,000	-
Nkoirienito Primary School	1,000,000			1,000,000	1,000,000	-
Noonchuta Primary School	1,000,000			1,000,000	1,000,000	-
Ntarakua Primary School	1,000,000			1,000,000	1,000,000	-
Olare Owang Primary School	2,000,000			2,000,000	2,000,000	-
Olkarkar Primary School.	1,000,000			1,000,000	1,000,000	-
Olkoroi Primary School	1,000,000			1,000,000	1,000,000	-
Parmolile Primary School	1,000,000			1,000,000	1,000,000	-
Sekenani Primary School	3,000,000			3,000,000	3,000,000	-
Siana Boarding Primary School	1,000,000			1,000,000	1,000,000	-
Sigowet Primary School	1,000,000			1,000,000	1,000,000	-
Olpalagilagi Primary School	1,000,000			1,000,000	1,000,000	-
Ndoinyio Primary School	1,000,000			1,000,000	1,000,000	-
Ole Keene Primary School	1,000,000			1,000,000	1,000,000	-
Oloolaimutia Primary School			1,000,000	1,000,000	1,000,000	-
Mwangaza Primary School			1,000,000	1,000,000	1,000,000	-
Esoit Primary School			7,000,000	7,000,000	7,000,000	-

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

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			
	2021/2022			2021/2022	30/06/2022	
Olpalagilagi Primary School			2,000,000	2,000,000	2,000,000	-
Kipaepae Primary School			1,000,000	1,000,000	1,000,000	-
Asiga Primary School			1,000,000	1,000,000	-	1,000,000
Sirinik Primary School			1,000,000	1,000,000	1,000,000	-
Oldany Primary School			1,000,000	1,000,000	1,000,000	-
Oltepesi Primary School			1,000,000	1,000,000	1,000,000	-
Sekenani Primary school		40,000	-	40,000	-	40,000
Olkiloriti Primary School			800,000	800,000	800,000	-
Oloibormurt Primary School			1,000,000	1,000,000	1,000,000	-
sub total	40,800,000	40,000	17,800,000	58,640,000	53,600,000	5,040,000
8.0 Secondary Schools Projects (List all the Projects)						
Enelerai Secondary School	4,500,000			4,500,000	4,500,000	-
Esoit Secondary School	5,000,000			5,000,000	5,000,000	-
Leshuta Secondary School	2,500,000			2,500,000	2,500,000	-
Maasai Mara Secondary School	4,500,000			4,500,000	4,500,000	-
Mararianta Secondary School	1,200,000			1,200,000	1,200,000	-
Namunyak Girls Secondary School	3,700,000			3,700,000	3,700,000	-
Olderkesi Secondary School	6,000,000			6,000,000	6,000,000	-
Ole Reut Secondary School	2,800,000			2,800,000	2,800,000	-
Sekenani Girls Secondary School	2,000,000			2,000,000	2,000,000	-
Talek Boys Secondary School	5,000,000			5,000,000	5,000,000	-
Moi Naikarra Secondary School	3,000,000			3,000,000	3,000,000	-
Salabwek Secondary School	-	-	2,000,000	2,000,000	2,000,000	-
Olchoro Secondary School	-	-	2,000,000	2,000,000	2,000,000	-
Mogoiwet Secondary School	-	-	2,000,000	2,000,000	2,000,000	-
Kishemoruak Secondary school	-	-	19,000,000	19,000,000	19,000,000	-
Mararianda Secondary school	-	-	4,000,000	4,000,000	4,000,000	-

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

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			
	2021/2022			2021/2022	30/06/2022	
sub total	40,200,000	-	29,000,000	69,200,000	69,200,000	-
9.0 Tertiary institutions Projects (List all the Projects)						
9.1	-	-	-	-	-	-
9.2	-	-	-	-	-	-
10.0 Security Projects				-	-	-
10.1	-	-	-	-	-	-
10.2	-	-	-	-	-	-
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	265,600	-	265,600	-	265,600
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
sub total	-	265,600	-	265,600	-	265,600
12.0 Others						
12.1 Strategic Plan	-	25,000	-	25,000	-	25,000
sub total	-	25,000	-	25,000	-	25,000
12.2 Innovation Hub	-	-	-	-	-	-
12.2 Roads	-	51,000	-	51,000	-	51,000
sub total	-	51,000.00	-	51,000.00	-	51,000.00
Funds pending approval**	-	62,000	-	62,000	-	62,000
sub total	-	62,000.00	-	62,000.00	-	62,000.00
Total	137,088,879	14,231,052	50,588,879	201,908,810	185,413,969	16,494,841

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can

be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. 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 insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

14. Errors

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

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

15. Related Party Transactions

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

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO. B105242	33,000,000	
AIE NO. B105535	44,000,000	
AIE NO. B105897	22,000,000	
AIE NO. B128654	5,000,000	
AIE NO. B128967	12,000,000	
AIE NO. B154164	12,000,000	
AIE NO. B164392	18,000,000	
AIE NO. B155534	24,088,879	
AIE NO. A895076	5,500,000	
AIE NO. B089069	12,088,879	
AIE NO. B 047007		15,000,000
AIE NO. B 041083		21,000,000
AIE NO. A823701		21,127,724
AIE NO. B124635		9,000,000
AIE NO. B124867		6,740,000
AIE NO. B119604		10,000,000
AIE NO. B119994		13,000,000
AIE NO. B12823		6,900,000
AIE NO. B129197		6,000,000
AIE NO. B132291		6,000,000
AIE NO. B138960		13,000,000
AIE NO. B126252		6,100,000
AIE NO. B105047		10,000,000
AIE NO.		12,000,000
TOTAL	187,677,758	155,867,724

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

2. Proceeds from Sale of Assets

	2021-2022	2020-2021
	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	-	-
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	62,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,651,569	3,064,124
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	452,784	1,173,474
Employer Contributions Compulsory national social security schemes	35,000	30,200
Total	4,139,353	4,267,798

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	6,954,406	4,141,400
Utilities, supplies and services	855,200	754,271
Communication, supplies and services	-	-
Domestic travel and subsistence	211,600	305,700
Printing, advertising and information supplies & services	-	5,000
Rentals of produced assets	-	-
Training expenses	2,631,400	850,000
Hospitality supplies and services	301,200	271,800
Other committee expenses	-	-
Committee allowance	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	671,482	73,000
Other operating expenses	3,246	77,000
Routine maintenance – vehicles and other transport equipment	-	297,430
Routine maintenance – other assets	-	-
Total	11,628,534	6,775,601

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	53,600,000	72,900,000
Transfers To Secondary Schools (See Attached List)	69,200,000	27,000,000
Transfers To Tertiary Institutions (See Attached List)		
Total	122,800,000	99,900,000

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	17,895,194	12,498,513
Bursary – tertiary institutions (see attached list)	17,564,000	12,720,448
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programs (NHIF)	-	-
Security projects (see attached list)	-	3,740,000
Sports projects (see attached list)	2,705,000	2,306,393
Environment projects (see attached list)	1,731,776	2,449,600
Emergency projects (see attached list)	6,950,113	1,100,350
Total	46,846,082	34,815,304

8. Acquisition of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	401,000
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	401,000

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

*Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022*

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
EQUITY BANK NAROK BRANCH-NAROK WEST NGCDF-AC 0360262484301	16,121,842	13,858,052
Total	16,121,842	13,858,052
10 B: Cash on Hand		
	-	-
	-	-
Total	-	-

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Rashid Iregi	30.06.2017	373,000	-	373,000
Total		373,000	-	373,000

12A. Retention

	2021-2022	2020-2021
	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	-	-

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	13,858,052	4,088,031
Cash in hand	-	-
Imprest	373,000	373,000
Total	14,231,052	4,461,031

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others	-	-	-
Total	-	-	-

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	373,000	373,000
Imprest issued during the year (B)	~	~
Imprest surrendered during the Year (C)	~	~
closing accounts in account receivables D= A+B-C	373,000	373,000
Changes in Account Receivables E= D-A	~	~

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	~	~
Deposit and Retentions held during the year (B)	~	~
Deposit and Retentions paid during the Year (C)	~	~
closing account payables D= A+B-C	~	~
Changes in Accounts Payable E= D-E	~	~

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	~	~
Construction of civil works	~	~
Supply of goods	~	~
Supply of services	~	~
Total	~	~

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	~	~
Others	~	~
Total	~	~

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,401,984	1,795,537
Use of goods and services	1,302,276	4,338,612
Amounts due to other Government entities (see attached list)	5,040,000	45,040,000
Amounts due to other grants and other transfers (see attached list)	8,346,980	7,742,181.92
Acquisition of assets	265,600	265,600
Others	76,000	76,000
Funds pending approval	62,000	5,562,000
Total	16,494,841	64,819,930

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	12,330,300	16,415,610
Total	12,330,300	16,415,610

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	A	B	C	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Payment of staff salaries	1,401,984	1,795,537	Ongoing
Use of goods & services	Purchase of fuel, vehicle repairs and maintenance, printing, stationery, Airtime and refreshments	1,302,276	4,338,612	Ongoing
Sub total		2,704,261	6,134,149	
Amounts due to other Government entities				
7.0 Primary Schools Projects				
Endoinyio Erinka Primary School	Construction of four one bedroom each teachers units at kshs.1,000,000	4,000,000		
Asiga Primary School	Construction of 1 classroom to completion	1,000,000		
Oloolaimutia Primary School	Construction of 1 classroom to completion		1,000,000	Project now complete and in use
Mwangaza Primary School	Construction of 1 classroom to completion		1,000,000	Project now complete and in use
Esoit Primary School	Purchase of School bus		7,000,000	Project now complete and in use
Olpalagilagi Primary School			2,000,000	Project now complete and in use
Kipaepae Primary School	Construction of 1 classroom to completion		1,000,000	Project now complete and in use
Asiga Primary School	Construction of 1 classroom to completion		1,000,000	Project now complete and in use
Sirinik Primary School	Construction of 1 classroom to completion		1,000,000	Project now complete and in use
Oldany Primary School	Construction of 1 classroom to completion		1,000,000	Project now complete and in use
Oltepesi Primary School	Construction of 1 classroom to		1,000,000	Project now complete and in use

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	completion			
Sekenani Primary school	Purchase of school bus	40,000	40,000	Project now complete and in use
	Construction of toilets to			Project now complete and in use
Olkiloriti Primary School	completion		800,000	
Oloibormurt Primary School	Construction of 1 classroom to completion		1,000,000	Project now complete and in use
8.0 Secondary Schools Projects				
Salabwek Secondary School	Construction of 1 dormitory to completion		2,000,000	Project now complete and in use
Olchoro Secondary School	Construction of 1 laboratory to completion		2,000,000	Project now complete and in use
Mogoiwet Secondary School	Construction of 1 dining hall to completion		2,000,000	Project now complete and in use
Kishemoruak Secondary school	Construction of two dormitories, three classrooms, admin block 15door pit latrine		19,000,000	Project now complete and in use
Mararianda Secondary school	Construction of 1 dormitory to completion		4,000,000	Project now complete and in use
Sub-Total		5,040,000	46,840,000	
Amounts due to other grants and other transfers				
3.0 Emergency	To cater for unforeseen occurrences within the constituency during the financial year.	6,870,441	6,628,346	Ongoing
4.0 Bursary and Social Security				
4.2 Secondary Schools	Payment of bursary to needy students in secondary schools.	806,293	1,001,487	Ongoing
4.3 Tertiary Institutions	Payment of bursary to needy	576,073	3,764,955	Ongoing

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	students in tertiary institutions.			
5.0 Sports	Organizing constituency sports tournaments, where the Winning teams will be awarded Trophies, Uniforms and Balls.	44,639	7,861	Ongoing
6.0 Environment	Purchase & Installation of 10,000 Litre water tank at Kshs.100,000, gutters at Kshs.70,000 and construction of water base tank at Kshs.47,722.23	49,535	39,533	Ongoing
Sub-Total		8,346,980	11,442,182	
Acquisition of assets				
11.3 Purchase of furniture and Equipment	Purchase of office furniture	265,600	265,600	Ongoing
Others				
12.1 Strategic Plan	Formulation of constituency strategic plan	25,000	25,000	Savings
12.3 Roads	Grading of roads	51,000	51,000	Savings
Sub-Total		76,000	76,000	
Funds pending approval	AIA	62,000	62,000	AIA
Grand Total		16,494,841	64,819,931	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land				
Buildings and structures				
Transport equipment	4,117,536			4,117,536
Office equipment, furniture and fittings	1,503,088			1,503,088
ICT Equipment, Software and Other ICT Assets	974,300			974,300
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	6,594,924	-	-	6,594,924

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

Annex 5 –PMC Bank Balances as at 30th June 2022

PMC	Bank		Bank Balance 2021/22	Bank Balance 2020/21
Mararianda Primary School	Equity	13.08.2020		1,900
Olkinyei Primary School	Equity	13.08.2020		1,500
Kutete Primary School	Equity	13.08.2020		1,000
Asiga Primary School	Equity	13.08.2020		1,000,000
Nkoshuash Primary School	Equity	13.08.2020		1,200
Lemek Boarding Primary School	Equity	13.08.2020		680
Endoinyo Erinka Primary School	Equity	15.09.2020		19,000
Talek Primary School	Equity	15.09.2020		10,000
Nasoretet Primary School	Equity	15.09.2020		400
Olderkesi Primary School	Equity	15.09.2020		1,000
Olomonira Primary School	Equity	15.09.2020		250
Olabura Primary School	Equity	15.09.2020		500
Iretet Primary School	Equity	15.09.2020		300
Nkineji Primary School	Equity	15.09.2020		1,700
Talek Primary School	Equity	14.10.2020		1,700
Olkiloriti Primary School	Equity	14.10.2020		500
Nterere Primary School	Equity	01.12.2020		480
Olmusereji Primary School	Equity	01.12.2020		1,200,000
Ilkerra Primary School	Equity	01.12.2020		300
Ololturoto Primary School	Equity	01.12.2020		400
Ilmotiok Primary School	Equity	01.12.2020		400,000
Mpiro Primary School	Equity	01.12.2020		-
Ololaimutia Primary School	Equity	01.12.2020		900
Oloonkerin Primary School	Equity	19.03.2021		300,000
Oloonchura Primary School	Equity	19.03.2021		1,000
Ole Nkuya Primary School	Equity	07.04.2021		-
Olare Owang Primary School	Equity	07.04.2021		400,000

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

PMC	Bank		Bank Balance 2021/22	Bank Balance 2020/21
Mara Kupa Primary School	Equity	07.04.2021		-
Isintin Primary School	Equity	07.04.2021		1,500
Olopi Lukunya Primary School	Equity	07.04.2021		500,000
Koitamugul Primary School	Equity	07.04.2021		700,000
Olpalagilagi Primary School	Equity	07.04.2021		600,000
Qlesere Primary School	Equity	26.05.2021		1,000,000
Lepolos Primary School	Equity	26.05.2021		620,000
Ronkena Secondary School	Equity	26.05.2021		3,000
Mogoiwet Secondary School	Equity	26.05.2021		1,900
Olchoro Oirowua Secondary School	Equity	02.06.2021		2,500,000
Laluk Secondary School	Equity	02.06.2021		2,000
Mararianda Secondary School	Equity	02.06.2021		1,400,000
Salabwek Secondary School	Equity	02.06.2021		2,500
Moi Naikarra Secondary School	Equity	16.06.2021		2,000,000
Narok West Security Pmc Account	Equity	16.06.2021		2,240,000
Lemek Adminstrative Police Post	Equity	16.06.2021		1,500,000
Esoit Primary School	Equity	19.08.2021	100,000	
Kipaepae Primary School	Equity	19.08.2021	150	
Mwangaza Primary School	Equity	19.08.2021	-	
Oldany Primary School	Equity	19.08.2021	-	
Ololaimutia Primary School	Equity	19.08.2021	-	
Oltepesi Primary School	Equity	19.08.2021	-	
Sirinik Primary School	Equity	19.08.2021	-	
Olpalagilagi Primary School	Equity	19.08.2021	400	
Ndoinyio Primary Sch	Equity	16.11.2021	600	
Olkiloriti Primary Sch	Equity	16.11.2021	300	
Sekenani Primary Sch	Equity	16.11.2021	600	
Olpalagilagi Primary Sch	Equity	16.11.2021	350	
Esoit Primary School	Equity	19.08.2021	100,000	

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

PMC	Bank		Bank Balance 2021/22	Bank Balance 2020/21
Kipaepae Primary School	Equity	19.08.2021	150	
Kuyiana Primary Sch	Equity	16.11.2021	-	
Mpopong Primary Sch	Equity	16.11.2021	200	
Siana Boarding Primary Sch	Equity	16.11.2021	500	
Endoinyo Narasha Pry Sch	Equity	13.01.2022	600,000	
Oloibormurt Pry Sch	Equity	13.01.2022	400	
Noonchuta Primary School	Equity	02.03.2022	1,000	
Chemwokter Pry Sch	Equity	28.03.2022	1,200	
Emarti Primary School	Equity	28.03.2022	800	
Kotel Pry School	Equity	28.03.2022	-	
Olkoroi Primary School	Equity	28.04.2022	1,500	
Sigowet Primary School	Equity	28.04.2022	1,700	
Ntarakua Primary School	Equity	28.04.2022	600	
Olare Owang Pry School	Equity	28.04.2022	475,000	
Nkoiarenito Primary School	Equity	28.04.2022	-	
Nkasioki Primary School	Equity	28.04.2022	-	
Ilaleta Primary School	Equity	28.04.2022	300,000	
Ilbaan Primary School	Equity	28.04.2022	400,000	
Kilusu Primary School	Equity	28.04.2022	300,000	
Ole Keene Primary School	Equity	28.04.2022	700,000	
Chepnying Primary School	Equity	31.05.2022	500,000	
Elerai Primary School	Equity	31.05.2022	250,000	
Kipyendem Primary School	Equity	31.05.2022	-	
Kuto Primary School	Equity	31.05.2022	145,000	
Lekanka Primary School	Equity	31.05.2022	400,000	
Menderet Primary School	Equity	31.05.2022	-	
Naboisho Primary School	Equity	31.05.2022	-	
Olkarkar Primary School	Equity	31.05.2022	-	
Parmolile Primary School	Equity	31.05.2022	1,000,000	

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

PMC	Bank		Bank Balance 2021/22	Bank Balance 2020/21
Kishemoruak Sec School	Equity	31.07.2021	4,000,000	
Mararianda Secondary School	Equity	19.08.2021	-	
Mogoywet Secondary School	Equity	19.08.2021	-	
Salabwek Secondary School	Equity	19.08.2021	-	
Olchorro Oirowua Secondary School	Equity	19.08.2021	300,000	
Moi Naikarra Sec Sch	Equity	16.11.2021	700,000	
Namunyak Girls Sec Sch	Equity	16.11.2021	-	
Leshuta Sec Sch	Equity	13.01.2022	-	
Talek Boys Sec Sch	Equity	13.01.2022	-	
Esoit Sec School	Equity	28.03.2022	250,000	
Olderkesi Sec School	Equity	28.03.2022	500,000	
Maasai Mara Sec School	Equity	28.03.2022	600,000	
Enelera Sec Sch	Equity	28.03.2022	-	
Ole Reut Sec Sch	Equity	28.04.2022	800,000	
Sekenani Girls Sec School	Equity	31.05.2022	-	
Total			12,330,300	16,415,610

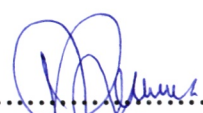
Annex 6: Progress On Follow Up of Auditor Recommendations

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:
4.1	Inaccuracy in cash and cash equivalence	Financial statement amended	Resolved	30.06.2022
4.2	budgetary control and performance	The error has been corrected	Resolved	30.06.2022
4.3	Unresolved prior year matters		Not Resolved	30.06.2023
4.4	Non-compliance with public sector accounting standard board template	Error corrected	Resolved	30.06.2022
4.4	Lack of ownership document	Documents provided	Resolved	30.06.2022
4.5	Incomplete projects	the Ngcdfc has ensured all projects are complete	Resolved	30.06.2022
4.6	Failure to provide completion certificate	The ngcdfc has partnered with the public works	Resolved	30.06.2022

Narok West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for the year ended June 30, 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		officer to provide all completion certificate for all complete projects		
4.7	Unaccounted for bursaries	The NGCDFC has resolved to follow the laid down procedure on issuance of bursaries	Resolved	30.06.2022
4.8	Environment projects not implemented by PMCs	The NGCDFC has resolved to allow PMCs to implement all projects	Resolved	30.06.2022
4.9	Closure of PMCs bank accounts	The NGCDFC has initiated the process of closing all PMC bank accounts for all completed projects	Resolved	30.06.2022
5.0	Lack of staff establishment and scheme of service	The NGCDFC has written to the Ngcdf board to guide on establishment of a scheme of service for all staffs	Resolved	30.06.2022



Robinson Kamakei
Fund Account Manager.

