

REPUBLIC OF KENYA



Enhancing Accountability

REPORT THE NATIONAL ASSEMBLY PAPERS LAID

DATE: 27 FEB 2025

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Deputy Majority Party Whip
CLERK-AT-THE-TABLE: Archibuko

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
NAKURU TOWN WEST CONSTITUENCY**

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

Revised 30th June 2024



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

NAKURU TOWN WEST CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024**

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;

- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and, in particular, expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work.

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

Functions of NG-CDF Committee

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

(b) Key Management

The Nakuru Town West Constituency's day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	AIE holder	Faith Kathambi
2.	National Sub-County Accountant	Rahab Mathu
3.	Chairman NGCDFC	Wilfred Omariba
4.	Member NGCDFC	Douglas Sengera

(d) Fiduciary Oversight Arrangements

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

Nakuru Town West Constituency Headquarters

P.O. Box 16051-20100

Gilani Street

Kolen Holy Cross Road

Nakuru, Kenya

(e) Nakuru Town West Constituency Contacts

Telephone: (254) 724445840

E-mail: cdfnakurutownwest@ngcdf.go.ke

Website: <https://nakurutown-west.ngcdf.go.ke>

(f) Nakuru Town West Constituency Bankers

Family Bank

Nakuru Finance Branch

P.O Box 519-20100

Nakuru.

(g) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

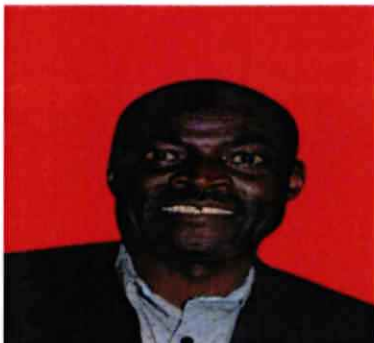
GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. NG-CDFC Chairman's Report



On behalf of the Nakuru Town West NG-CDFC, I would like to give an overview on the operations of our constituency under the financial year 2023/2024

Wilfred Omariba Nyakundi

Chairperson, Nakuru Town West NG-CDF

The Nakuru Town West National Government Constituencies Development Fund in the Financial Year 2023/2024 was allocated Ksh **195,472,134.00**. We had a total fund receipt of Ksh 202,960,174.00 from the NGCDF Board as at the close of the financial year 2023/2024

The budget performance for this financial year was not comparatively achieved as targeted due to late disbursement of funds from NG-CDFB. At the close of the financial year, all funds had not been received from NG-CDF Board.

At the close of the Financial Year, not all of the projects' allocated funds were completed due to the delay in funds receipt from NG-CDF Board.

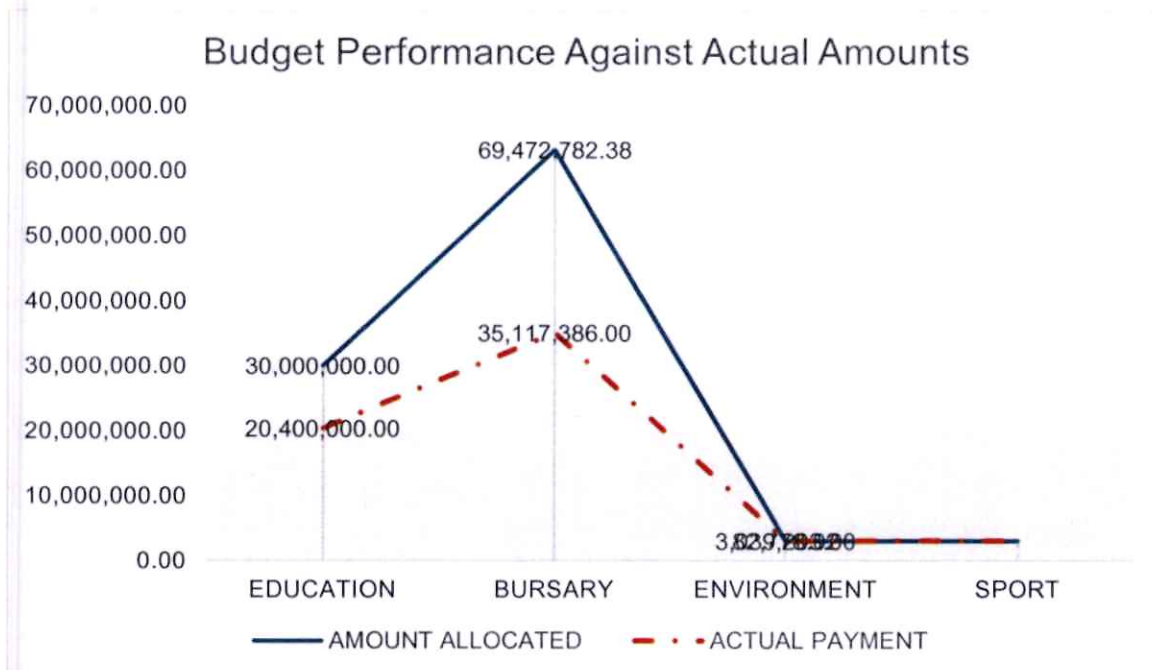
NG-CDF has become the backbone in education and Security sector in our constituency.

NG-CDF has also aided in providing good learning environment by assisting in the construction, furnishing and rehabilitation of classrooms. To improve service delivery, the NG-CDFC have allocated funds for construction of NG-CDFC Offices in 2 phases.

All the projects funded in the FY 2023/2024 were allocated funds to completion. However, funds disbursement delay has delayed implementation of some funded projects to completion as at the close of the Financial Year.

Table of budget performance against actual amounts

NO.	SECTOR	AMOUNT ALLOCATED	ACTUAL PAYMENT
1.	EDUCATION	74,263,187.45	25,178,721.45
2.	BURSARY	69,472,782.38	57,957,233.00
3.	ENVIRONMENT	82,778.02	0.00

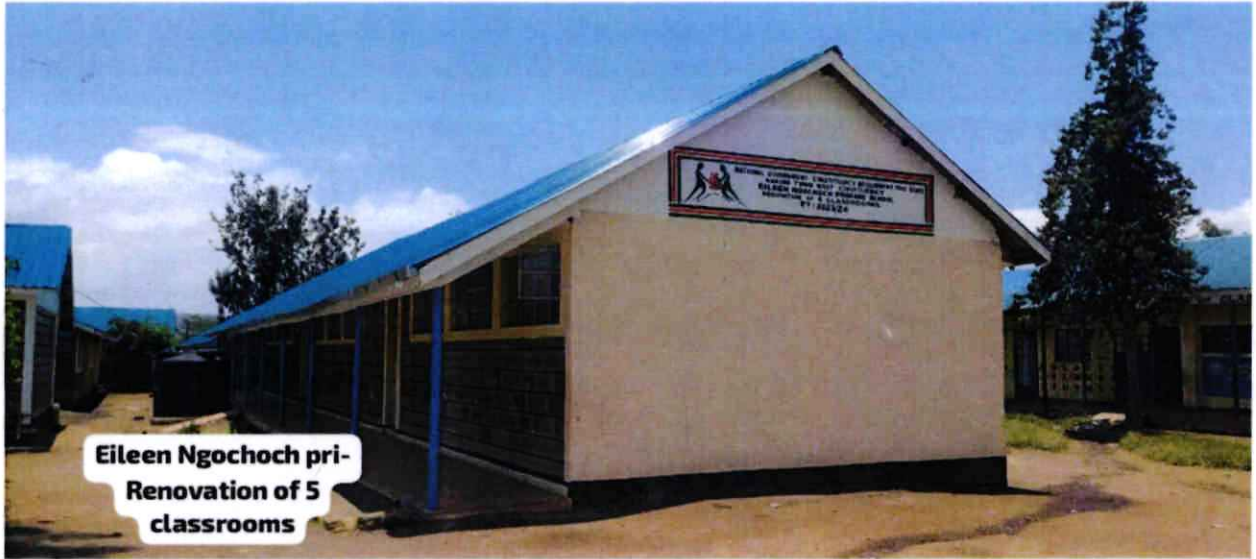


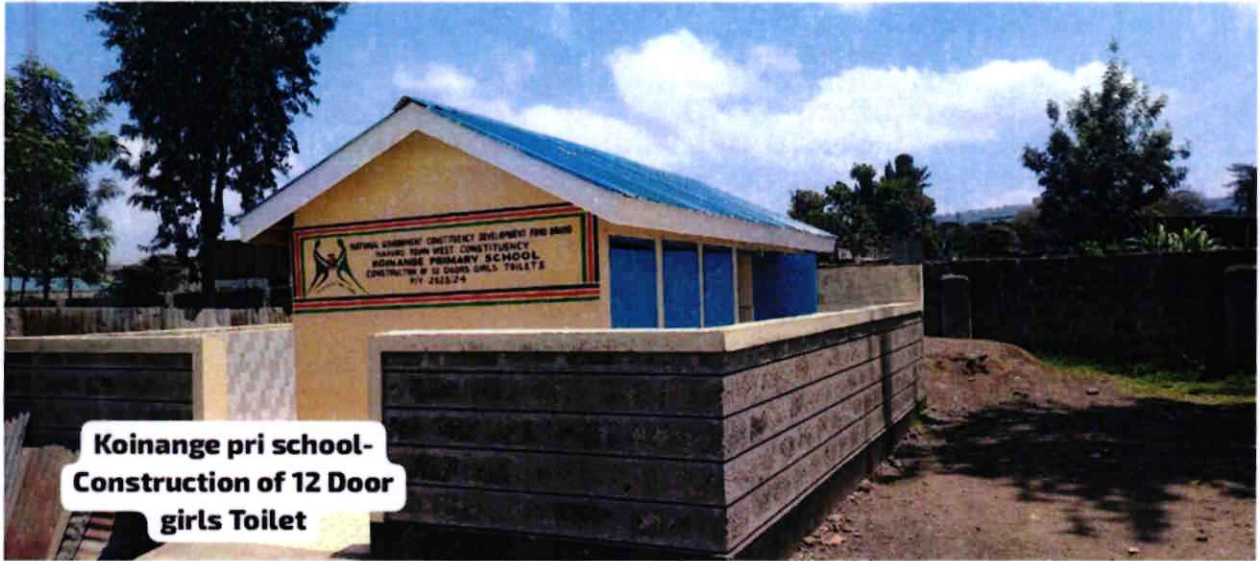
During the financial year under review, NG-CDFC took the issue of NG-CDFC Office construction to help safeguard properties and convicts within the station.

Other areas of key achievements are renovation of classrooms to improve students learning environment which has a bigger impact in learning through creating more learning spaces.

At the time of the close of the financial year, some projects allocated funds had not received funds from NG-CDF Board and most of the projects were ongoing. The projects funded are being implemented.

Pictorial.





Emerging issues, challenges and way forward

The main challenge is delay and piecemeal in disbursement of funds which delays project implementation and completion within the financial year. The NG-CDFC recommends that funds be released to the constituency immediately the projects are approved.

The NG-CDFC encourages the PMCs to start the project procurement/ implementation immediately project cleared and code list received. The NG-CDFC immediately releases funds to the PMCs accounts within a week after receipt of funds disbursed from NG-CDF board to minimize delays in project implementation.

There are more vulnerable and needy students than bursary allocated.

.....
Name: Wilfred Omariba
Chairman NGCDF Committee

4. Statement of Performance against Predetermined Objectives for FY 2023/2024

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 the *Nakuru Town West Constituency 2024-2025* plans are to:

- I. To improve environment through tree planting, advocacy and mainstreaming environmental issues.
- II. To nurture a highly trained human capital by improving, access, relevance, quality and equity in education in the constituency.
- III. Establish new institutions such as schools and centres.
- IV. Improve and enhance ICT infrastructure.
- V. Enhance security in each and every part of the constituency.

Progress on the attainment of Strategic development objectives

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

s	Objective	Outcome	Indicator	Performance
Education	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>number of usable physical infrastructure built in primary, secondary, and tertiary institutions</i>	<i>number of</i> <i>In FY 2023/24 -we increased number of classrooms by 49 through renovations, in the following primary schools; Uhuru Primary School,</i>

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			<i>bursary's beneficiaries at all levels</i>	<i>KibowenKomen Primary School, Barut Primary School, Eileen Ngochoch Primary School, Koinange Primary School, Muslim Primary School, Nakuru West Primary School, Prison Primary school. -Bursary beneficiaries at all levels were as follows: bursary secondary 2,853 students and bursary tertiary 99 students per the spending on mer.</i>
Security	<i>To Enhance security in each and every part of the constituency</i>	<i>Increased/ improvement in number of security installations and chief/ assistant chiefs camps</i>	<i>Number of security structures constructed/ rehabilitated.</i>	<i>In FY 2023/24 There were no security structures constructed.</i>
Environment	<i>Enhance better use and management of the environment to serve current and future generations</i>	<i>Increased tree cover and better climate.</i>	<i>Number of Tree seedling planted in schools.</i>	<i>In FY 2023/24 -we have allocated funds for purchase and planting of 200 tree seedlings in Moi Primary school</i>
Emergency	<i>To cater for any unforeseen occurrence in the constituency during the</i>	<i>Prevent, protect against, mitigate, respond to, and recover</i>	<i>Number of projects and activities responded to.</i>	<i>In the FY 2023/24. We responded to emergency occurrences through</i>

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	Financial Year	from the threats and hazards that pose the greatest risk		renovation of 11 classrooms which were blown away by wind at Muslim primary school, Prisons primary school and Barut primary.
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5. Governance Statement

The NGCDFC Members are appointed in accordance with the NG-CDF Act 2015 amended 2016 and 2022, Section 43 (1,2,3 & 4) and Its regulation 5(2) where call for application is made and vetting is done in line with Act and regulation, applications vetted and report submitted to NG-CDF Board.

a. NG-CDFC process of appointment

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

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

3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe. The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board. The current NGCDFC members were gazetted on 29th November 2022 and the first meeting was held 15th December 2022

The persons appointed are drawn from different groupings as follows:

- Male Adult-Felix Kipkirui
- Male youth –Onyango Kevin Odongo
- Female adult-Jane Alfonzo-Secretary
- Female youth- Faith Nyaranga Kisali
- PWD REP- Wilfred Omariba Nyakundi-Chairman
- CO-opted Member-Patrick Maina Chege
- Nominee of constituency Office- Phoebe Wangui
- Nominee of constituency Office- Douglas Sengera

b. NG-CDFC Tenure

Members are usually appointed for a specific term often three to five years, members may be eligible for reappointed, subject to certain conditions. There may be restrictions on consecutive terms to encourage turn over and diversity.

c. The Role of the Constituency Committee

1. Build the capacity of project management committees and Sensitize the Community on the operations of the Fund;
2. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
3. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;

4. Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
5. In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) falls within the functions of the National Government under the Constitution;
6. Consult with relevant government departments to ensure that cost estimates for projects are realistic;
7. In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
8. Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
9. Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
10. Ensure that all projects receive adequate funding and are completed within three years;
11. Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
12. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
13. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
14. Ensure that project reports are prepared and submitted to the Board;
15. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
16. Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
17. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;

18. Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
19. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
20. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain-
 - a) A list of all the new projects commenced during the financial year and their completion status; and
 - b) A list of all projects approved, funded and commenced during previous financial years, and their completion status.

d. Removal of a member

The removal of National Government Constituencies Development Fund Committee (NG-CDFC) members in Kenya can occur under certain circumstances and is as outlined in section 43 (13) of the National Government Constituencies Development Fund Act, 2015. A member of constituency committee may be removed from office on any one or more of the following grounds:

- i. Serious violation of the constitution or any other law a contravention of chapter six.
- ii. Lack of integrity.
- iii. Gross Misconduct or Incompetence.
- iv. Embezzlement of public funds.
- v. Bringing the committee into disrepute through un becoming personal public conduct.
- vi. Promoting unethical practices.
- vii. Causing disharmony within the committee.
- viii. Physical or mental infirmity.
- ix. Bankruptcy.

A decision to remove a member shall be made through a resolution of at least 5 members of the committee and the member sought to be removed shall be given a fair

hearing before the resolution is made. A vacancy arising as a result of removal of a member shall be filled in the manner set out in section 10 and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

In the month of September 2022 the previous NGCDFC members in Ainamoi Constituency were all faced due to the new regime taking power in office.

e. NG-CDFC Induction and training

The National Government Constituencies Development Fund (NGCDF) induction and training programs are designed to NG-CDFC with the necessary skills and knowledge to manage the funds effectively. These programs are typically offered to:

Key Topics in NGCDF Training

Legal and Policy Framework: Understanding the NGCDF Act and relevant government regulations.

Budgeting and Financial Management: Training on the fund's financial guidelines, procurement processes, and auditing.

Project Identification and Prioritization: Ensuring the fund is used for high-impact community projects, based on needs assessments.

Monitoring, Evaluation, and Reporting: Tools and techniques for tracking project performance, ensuring transparency, and reporting to the public.

Public Participation: Engaging the local community in the selection and management of development projects to ensure accountability and inclusivity.

These training sessions aim to improve transparency, accountability, and the overall effectiveness of the NGCDF in fostering development at the constituency level.

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f. Number of meetings;

NG-CDF Act stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Nakuru Town West Constituency, the NG-CDF Committee conducted 21 meetings and 3 sub-committee meetings.

Name of committee member	Meetings held																				
	15/7/23	25/7/23	10/8/23	21/8/23	14/9/23	18/10/23	23/10/23	22/11/23	14/12/23	20/12/23	18/1/24	19/1/24	21/1/24	1/2/24	5/2/24	13/3/24	15/4/24	18/4/24	8/5/24	4/6/24	28/6/24
Wilfred omariba-Chairman	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Jane Alfonzo-Secretary	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Felix Kipkirui	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Phoebe Wangui	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Patrick Chege	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Kevin Odongo	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Doughlas Sengera	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Faith Kisali	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Grace Nginda DCC Rep	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√

g. Remuneration Rates

NG-CDFC members do not earn a salary but are allowed to be paid a sitting allowance when they conduct meetings. The chairman is paid Ksh 7,000 and the other members Ksh 5,000 per sitting as per guiding circular issued by the NG-CDF board.

h. Disclose the policy on conflict of interest

The Members are required to declare any conflict during meetings, which whenever declared, would be recorded in the minutes and in the register.

i. Succession plan

Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

j. Ethics and code of conduct

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

k. Risk Management

The constituency has a risk policy which they observe and are required to maintain a risk register. The committee has the following responsibilities

1. Advisory Role:

Provide Expertise: Committees are often formed to provide specialized knowledge or advice on particular subjects, aiding decision-makers with expert input.

Evaluate Proposals: Committees review and evaluate plans, programs, or proposals before they are implemented.

2. Decision-Making Role:

Make Recommendations: Committees often review detailed information and make recommendations to a larger body or governing board.

Policy Development: Some committees develop or refine policies within the organization, ensuring that they align with goals and regulations.

3. Oversight Role:

Monitor Progress: Committees may monitor the implementation of specific projects, initiatives, or processes, ensuring they stay on track and meet objectives.

Compliance and Accountability: Committees ensure that regulations, rules, and standards are followed, and that proper accountability measures are in place.

4. Coordination Role:

Facilitate Communication: Committees often act as a liaison between different groups or departments, ensuring collaboration and the smooth exchange of information.

Plan and Organize Activities: Committees may take on the responsibility of planning events, projects, or initiatives.

5. Investigative Role:

Conduct Investigations: Committees may be formed to investigate specific issues or problems, gathering data and providing solutions or recommendations.

Fact-Finding: Committees can be tasked with collecting information or conducting research to inform larger decisions.

6. Budgetary and Financial Role:

Manage Resources: Some committees are tasked with overseeing budgets, allocating resources, and managing funds for specific initiatives.

Financial Oversight: Committees ensure that financial policies are followed and that spending is aligned with the organization's objectives.

7. Strategic Role:

Long-Term Planning: Committees may be responsible for contributing to the strategic direction of an organization by evaluating long-term goals and objectives.

Risk Management: They may assess potential risks and develop strategies to mitigate them.

Each committee will have its specific duties based on its mandate, whether it's within a business, government, non-profit, or other organizational context.

6. Environmental and Sustainability Reporting

Nakuru Town 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 and Environment. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure sustainability of Nakuru Town West NG-CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. 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.

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

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agroforestry as well as best practices to reduce soil erosion.

2. Employee welfare

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

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

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

3. Environmental performance

Nakuru Town west constituency allocates money for environment every financial year and the allocation has enhanced installation of gutters and tanks for water catchment in schools.

4. Market place practices-

The Nakuru Town West Constituency is committed to fair and ethical market practices. The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practices 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 honoring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Nakuru Town West Constituency has endeavored 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

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

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

Public Awareness

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

Nakuru Town West Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

.....
Name: Faith Kathambi
Fund Account Manager.

7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Nakuru Town 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, 2024. This responsibility includes: (i) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (ii) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (iii) safeguarding the assets of the entity; (iv) 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; (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-NTW Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- NTW 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 NTW Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Nakuru Town West Constituency financial statements were approved and signed by the Accounting Officer on ...31/12/..... 2024.



.....
Name: Wilfred Omariba
Chairman – NGCDF Committee



.....
Name: Faith Kathambi
Fund Account Manager

REPUBLIC OF KENYA



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

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure 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.

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

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

Report of the Auditor-General on National Government Constituencies Development Fund – Nakuru Town West Constituency for the year ended 30 June, 2024

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Nakuru Town West Constituency set out on pages 1 to 47, which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Nakuru Town West Constituency as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The Chairman's report reflects actual payments in respect of education, bursary and environment of Kshs.25,178,721, Kshs.57,957,233 and Nil respectively. However, the statement of financial performance and the respective Notes to the financial statements reflects amounts of Kshs.54,178,721, Kshs.74,050,558 and Kshs.3,039,203 resulting in unexplained variances of Kshs.29,000,000, Kshs.16,093,325 and Kshs.3,039,203 respectively.

Further, review of records in relation to various expenditure components revealed that there were variances between the amounts disclosed in the financial statements and the supporting schedules as detailed in the table below;

Component	Amount as per Financial Statements (Kshs)	Amount as per Supporting Schedule (Kshs)	Variance (Kshs)
Compensation of Employees	6,181,478	6,170,824	10,654

Component	Amount as per Financial Statements (Kshs)	Amount as per Supporting Schedule (Kshs)	Variance (Kshs)
Committee Expenses	4,837,625	3,249,250	1,588,375
Use of Goods and Services	4,918,207	6,507,247	(1,589,040)

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Unsupported Renovations of Classrooms

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.54,178,721 which as disclosed in Note 7 to the financial statements relates to the renovations of both primary and secondary school classrooms. However, the amount was not supported by pre-inspection reports from the head of Sub-County Public Works to confirm renovations needed to be done on the classrooms. In addition, no post-inspection reports were provided to confirm the completion of the renovations.

In the circumstances, the accuracy, completeness and value for money of transfers to other Government units amount of Kshs.54,178,721 could not be confirmed.

3. Failure to Report Emergency Expenditure

The statement of receipts and payment reflects other grants and transfers amount of Kshs.86,771,261 which as disclosed in Note 8 to the financial statements reflects expenditure on emergency projects amounting to Kshs.9,681,500.

However, review of the expenditure records revealed that the amount was not supported with inspection and acceptance reports, joint measurements and completion certificates by the inspection and acceptance committee and expenditure returns for audit verification. Further, Management did not provide evidence in form of reports sent to the Board within thirty (30) days upon completion of the projects for audit verification.

In the circumstances, the accuracy and completeness of the expenditure on emergency projects amounting to Kshs.9,681,500 could not be confirmed.

4. Unsupported Project Management Committee (PMC) Bank Balances

Note 19.4 to the financial statements reflects PMC account balances totalling Kshs.13,134,580. However, the corresponding Annex 5 to the financial statements reflects unutilized funds or PMC bank balances amounting to Kshs.70,313,585 resulting in an unexplained variance of Kshs.57,179,005. However, the bank statements, the bank reconciliation statements, expenditure returns and projects implementation status reports were not provided for audit verification. Further, the prior year closing balances are also not supported by a movement schedule and relevant documentation.

In the circumstances, the accuracy and completeness of the project management committee (PMC) account balances of Kshs.13,134,580 could not be confirmed.

5. Lack of an Updated Fixed Assets Register

Annex 4 to the financial statements reflect summary of fixed assets register historical cost balance of Kshs.45,525,468 which comprised of the opening balance of Kshs.8,696,979 and addition during the year amounting to Kshs.36,828,489. However, the Fund's assets register did not include the additional assets during the year valued at Kshs.36,828,489. Further, the assets register does not indicate the assets' actual purchase date, serial numbers and physical location of the assets and the Fund's assets could not be easily identified since they had not been tagged.

In addition, the assets register does not include the National Government Development Constituencies Fund office building, and the value of intangible assets in the Fund's custody.

As reported previously, the police report on stolen assets valued at Kshs.408,639 was not provided for audit confirmation.

In the circumstances, the existence and completeness of the fixed assets balance of Kshs.45,525,468 could not be confirmed.

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

Emphasis of Matter

Budget Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparison basis amounts of Kshs.263,867,547 and Kshs.208,395,413 resulting in under

funding of Kshs.55,472,134 or 21% of the budget. Similarly, the statement reflects a final expenditure budget of Kshs.263,867,547 against actual expenditure of Kshs.193,715,782 resulting to under expenditure of Kshs.70,151,765 or 27% of the budget.

The underfunding and under expenditure affected the planned activities of the Fund and may have adversely affected the delivery of services to the residents of Nakuru Town West Constituency.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the report of the previous year, several audit matters were raised under Report on the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, review of the progress on follow up of auditor's recommendations revealed that the Management had not resolved the issues or provided satisfactory explanation for the delay in resolving the issues.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Irregular Committee Allowance Payments

The statement of receipts and payments reflects committee expenses amount of Kshs.4,837,625 which include an amount of Kshs.770,000 relating to payments made to non-gazetted members of National Government Constituencies Development Fund. This contrary to section 43(4) of the National Government Constituencies Development Fund Act, 2015 which provides that the names of the persons selected under subsection (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettment by the Board.

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, except for effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Renovations of Classrooms without Technical Assessment Reports

The statement of receipts and payment reflects transfers to other Government units amount of Kshs.54,178,721 as disclosed in Note 7 to the financial statements. The amount includes a balance of Kshs.18,000,000 in respect of classrooms renovation works in three primary schools. However, renovation works were not supported by pre and post inspection reports from the Sub-County Public Works office to confirm that the works were undertaken according to the specifications.

In the circumstances the effectiveness of internal controls relating renovation project assessment, costing, supervision and handover procedures could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance

with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2024

*National Government Constituencies Development Fund (NGCDF)
Nakuru Town West Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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

	Note	FY 2023/2024	FY 2022/2023
		Kshs.	Kshs.
RECEIPTS			
Transfers from NGCDF Board	1	202,960,174	89,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	4,500
TOTAL RECEIPTS		202,960,174	89,004,500
PAYMENTS			
Compensation of employees	4	6,181,478	2,931,400
Committee expenses	5	4,837,625	4,524,202
Use of goods and services	6	4,918,207	4,678,901
Transfers to Other Government Units	7	54,178,721	18,000,000
Other grants and transfers	8	86,771,261	45,891,896
Acquisition of Assets	9	36,828,489	6,000,000
Other Payments	10	-	3,500,000
TOTAL PAYMENTS		193,715,782	85,526,399
SURPLUS/DEFICIT		9,244,392	3,478,101

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

The Constituency financial statements were approved by the NGCDFC on 31/12/2024 and signed by:





**Chairman NG-CDF
Committee**
Name: Wilfred Omariba

Fund Accountant Manager
Name: Faith Kathambi

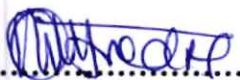
**National Sub-County
Accountant**
Name: Rahab Mathu
ICPAK M/No: 15196

**National Government Constituencies Development Fund (NGCDF)
Nakuru Town West Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**


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

	Note	FY 2023/2024 Kshs.	FY 2022/2023 Kshs.
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	18,049,165	5,435,239
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		18,049,165	5,435,239
Accounts Receivable			
Outstanding Imprests	12	-	-
Total Financial Assets (A)		18,049,165	5,435,239
Financial Liabilities			
Accounts Payable			
Retention /Deposits	13	3,369,534	-
Gratuity	14	-	-
Total Financial Liabilities (B)		3,369,534	-
Net Financial Assets (A-B)		14,679,631	5,435,239
Represented By			
Fund Balance B/Fwd.	15	5,435,239	1,957,139
Prior Year Adjustments	16	-	-
Surplus/(Deficit) for The Year		9,244,392	3,478,101
Net Financial Position		14,679,631	5,435,239

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on31.12.2024 and signed by:


.....
**Chairman NG-CDF
Committee**
Name: Wilfred Omariba


.....
Fund Accountant Manager
Name: Faith Kathambi


.....
**National Sub-County
Accountant**
Name: Rahab Mathu
ICPAK M/No: 15196

*National Government Constituencies Development Fund (NGCDF)
Nakuru Town West Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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

	Notes	FY 2023/2024	FY 2022/2023
		Ksh	Ksh
Receipts From Operating Activities			
Transfers From NGCDF Board	1	202,960,174	89,000,000
Other Receipts	3	-	4,500
Total Receipts		202,960,174	89,004,500
Payments			
Compensation of Employees	4	6,181,478	2,931,400
Committee Expenses	5	4,837,625	4,524,202
Use of Goods and Services	6	4,918,207	4,678,901
Transfers to Other Government Units	7	54,178,721	18,000,000
Other Grants and Transfers	8	86,771,261	45,891,896
Other Payments	10	-	3,500,000
Total Payments		156,887,293	79,526,399
Total Receipts Less Total Payments			
Adjusted For:		-	-
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	3,369,534	-
Net Cash Flow from Operating Activities		49,442,415	9,478,101
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(36,828,489)	(6,000,000)
Net Cash Flows from Investing Activities		(36,828,489)	(6,000,000)
Net Increase in Cash & Cash Equivalents		12,613,926	3,478,101
Cash & Cash Equivalent at Start of the Year	11	5,435,239	1,957,139
Cash & Cash Equivalent at End of the Year		18,049,165	5,435,239

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

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	D	e=c-d	f=d/c %
	FY 2023/2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	FY 2023/2024	FY 2023/2024		
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	
Receipts							
Transfers From NGCDF Board	195,472,134	5,435,239	62,960,174	263,867,547	208,395,413	55,472,134	79%
Proceeds From Sale of Assets	-	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	-	0%
Totals	195,472,134	5,435,239	62,960,174	263,867,547	208,395,413	55,472,134	79%
Payments							
Compensation of Employees	5,382,823	1,013,951	-	6,396,774	6,181,478	215,296	97%
Committee Expenses	3,198,000	2,169,758	-	5,367,758	3,921,297	1,446,461	73%
Use of Goods and Services	7,482,678	1,500,105	4,500	8,987,283	5,834,535	3,152,748	65%
Transfers to Other Government Units	74,263,187	-	12,000,000	86,263,187	54,178,721	32,084,466	63%
Other Grants and Transfers	79,246,607	751,425	30,592,175	110,590,208	86,771,261	23,818,947	78%
Acquisition of Assets	25,898,838	-	20,363,499	46,262,337	36,828,489	9,433,848	80%
Other Payments	-	-	-	-	-	-	0%
Funds Pending Approval**	-	-	-	-	-	-	
Totals	195,472,134	5,435,239	62,960,174	263,867,547	193,715,782	70,151,765	73%

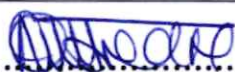
National Government Constituencies Development Fund (NGCDF)
Nakuru Town West Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

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


Explanatory Notes.

Under-utilization in Committee Expenses, Use of Goods and Services, Transfers to Other Government Units, Other Grants and Transfers and Acquisition of Assets is due to delay of funds from exchequer.


Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	70,151,765
Less undisbursed funds receivable from the Board as at 30 th June 2024	55,472,134
	14,679,631
Increase/(decrease) Accounts payable	3,369,534
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2024	18,049,165



 Chairman NG-CDF
 Committee
 Name: Wilfred Omariba



 Fund Accountant Manager
 Name: Faith Kathambi



 National Sub-County
 Accountant
 Name: Rahab Mathu
 ICPAK M/No: 15196

National Government Constituencies Development Fund (NGCDF)

Nakuru Town West Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

13. Budget Execution by Sectors and Projects for The Year Ended 30th June 2024

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,382,823	1,013,951		6,396,774	6,181,478	215,296
1.2 Committee allowances	1,098,000	725,758		1,823,758	1,079,000	744,758
1.3 Use of goods and services	4,058,511	981,951	4,500	5,044,962	3,004,535	2,040,427
Sub-total	10,539,334	2,721,660	4,500	13,265,494	10,265,013	3,000,481
2.0 Monitoring and evaluation						
2.1 Capacity building	1,000,000	115,800		1,115,800	980,000	135,800
2.2 Committee allowances	2,100,000	1,444,000		3,544,000	2,842,297	701,703
2.3 Use of goods and services	2,424,167	402,354		2,826,521	1,850,000	976,521
Sub-total	5,524,167	1,962,154	-	7,486,321	5,672,297	1,814,024
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1				-		-
				-		-
Sub-total				-		-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
4.0 Emergency						-
	9,691,047	329,197		10,020,244		10,020,244
4.1 Primary Schools						-
Prisons Primary school				-	3,606,940	(3,606,940)
Muslim Primary Sch				-	1,721,340	(1,721,340)
Barut Primary school				-	4,353,220	(4,353,220)
				-		-
4.2 Secondary schools						-
4.3 Tertiary institutions						-
4.4 Security projects						-
Sub-total	9,691,047	329,197	-	10,020,244	9,681,500	338,744
5.0 Bursary and Social Security						
5.1 Primary Schools						-
5.2 Secondary Schools	67,024,167	422,228	24,644,289	92,090,684	69,972,558	22,118,126
5.3 Tertiary Institutions	2,448,615	-	2,908,683	5,357,298	4,078,000	1,279,298
5.4 Universities				-		-
5.5 Education Support Programmes				-		-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
5.6 Social Security				-		-
Sub-total	69,472,782	422,228	27,552,972	97,447,982	74,050,558	23,397,425
6.0 Sports						
6.1				-		-
6.2				-		-
Sub-total				-		-
7.0 Environment				-		
Kelelwet Secondary school			138,000	138,000	138,000	-
Mama Ngina Primary school			138,000	138,000	138,000	-
Eileen Ngochoch Primary school			138,000	138,000	138,000	-
Kelelwet Primary school			138,000	138,000	138,000	-
Prisons Primary School			138,000	138,000	138,000	-
Milimani Primary school			138,000	138,000	138,000	-
Kenyatta secondary school			138,000	138,000	138,000	-
Mwariki Primary school			138,000	138,000	138,000	-
Nakuru West Primary school			138,000	138,000	138,000	-
Barut Primary school			138,000	138,000	138,000	-
Muslim Primary school			138,000	138,000	138,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
Kibowen Komen Primary school			138,000	138,000	138,000	-
Moi Primary school			138,000	138,000	138,000	-
Koinange Primary School			138,000	138,000	138,000	-
Hill special School			138,000	138,000	138,000	-
Park view Primary school			138,000	138,000	138,000	-
Crater view Secondary school			138,000	138,000	138,000	-
Kaptembwo Primary school			138,000	138,000	138,000	-
Uhuru Primary school			141,203	141,203	141,203	(0)
Heshima Primary school			138,000	138,000	138,000	-
Kiptenden Primary school			138,000	138,000	138,000	-
Mwariki Primary school			138,000	138,000	138,000	-
Moi Primary School	82,778			82,778		82,778
				-		
Sub-total	82,778	-	3,039,203	3,121,981	3,039,203	82,778
8.0 Primary Schools Projects (List all the Projects)						
Mwariki Primary school			200,000	200,000	200,000	-
Kibowen komen primary school			200,000	200,000	200,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
Heshima Primary school			200,000	200,000	200,000	-
Kaptembwo Primary school			200,000	200,000	200,000	-
Koinange Primary school			200,000	200,000	200,000	-
Muslim primary school			200,000	200,000	200,000	-
Uhuru Primary school			200,000	200,000	200,000	-
Prisons primary school			200,000	200,000	200,000	-
Mogoon Primary school			200,000	200,000	200,000	-
Kigonor primary school			200,000	200,000	200,000	-
Barut Primary school			200,000	200,000	200,000	-
Parkview Primary school			200,000	200,000	200,000	-
Uhuru Primary school			6,000,000	6,000,000	6,000,000	-
Nakuru West Primary School	5,100,000			5,100,000	5,100,000	-
Muslim Primary School	4,200,000			4,200,000	4,200,000	-
Koinange Primary School	1,520,954			1,520,954	1,520,954	-
Koinange Primary School	2,700,000			2,700,000	2,700,000	-
Prisons Primary School	5,157,767			5,157,767	5,157,767	-
Eileen Ngochoch Primary School	6,500,000			6,500,000	6,500,000	-
Barut Primary School	5,100,000			5,100,000	5,100,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
Kibowen Komen Primary School	6,100,000			6,100,000	6,100,000	-
Park View Primary School	5,800,000			5,800,000		5,800,000
Uhuru Primary School	5,800,000			5,800,000	5,800,000	-
Moi Primary School	3,023,000			3,023,000		3,023,000
Mama Ngina Primary School	3,023,000			3,023,000		3,023,000
Heshima Primary School	3,023,000			3,023,000		3,023,000
Koinange Primary School	1,523,466			1,523,466		1,523,466
Mwariki Primary School	749,767			749,767		749,767
Milimani Primary School	1,200,000			1,200,000		1,200,000
Ingobor Primary School	1,200,000			1,200,000		1,200,000
Mwariki Primary school	2,273,233			2,273,233		2,273,233
Kaptembwo Primary school	3,023,000			3,023,000		3,023,000
Nakuru West Primary school	3,023,000			3,023,000		3,023,000
Muslim Primary school	3,023,000			3,023,000		3,023,000
				-		-
Sub-total	73,063,187	-	8,400,000	81,463,187	50,578,721	30,884,466
9.0 Secondary Schools Projects (List all the Projects)						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
9.1 Mwariki Secondary School		-	3,600,000	3,600,000	3,600,000	-
Kelelwet Secondary school	1,200,000			1,200,000		1,200,000
Sub-total	1,200,000	-	3,600,000	4,800,000	3,600,000	1,200,000
10.0 Tertiary institutions Projects (List all the Projects)						
10.1				-		-
Sub-total				-		-
11.0 Security Projects						
11.1				-		-
Sub-total				-		-
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)				-		-
12.2 Construction of CDF office	24,898,838	-	20,363,499	45,262,337	35,828,489	9,433,848
12.3 Purchase of furniture and equipment	500,000			500,000	500,000	-
12.4 Purchase of computers	500,000			500,000	500,000	-
12.5 Purchase of land				-		-

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Programme/Sub-programme	Original Budget Ksh	Adjustments		Final Budget Ksh	Actual on comparable basis Ksh	Budget utilization difference Ksh
		Opening Balance (C/Bk) and AIA Ksh	Previous Years' Outstanding Disbursements Ksh			
Sub-total	25,898,838	-	20,363,499	46,262,337	36,828,489	9,433,848
13.0 Others						
13.1 Strategic Plan				-		-
13.2 Innovation Hub				-		-
13.2				-		-
Funds pending approval**				-		-
AIA		-		-		-
Sub-total	-	-	-	-	-	-
Total	195,472,134	5,435,239	62,960,174	263,867,547	193,715,782	70,151,765

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for;

- Receivables that include imprests
- Payables that include gratuity and retentions.

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

2. Reporting Entity

The financial statements are for the NGCDF-Nakuru Town 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 (Ksh), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Recognition of Receipts

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

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

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

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. Unutilized Funds from PMCs.

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

e. External Assistance

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

5. Recognition of payments

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

a) Compensation of Employees

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

b) Use of Goods and Services

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

c) Acquisition of Fixed Assets

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

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

6. In-kind contributions

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

7. Cash and Cash Equivalents

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

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Unutilized Fund

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

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 2024 for the period 1st July 2024 to 30th June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year. A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

13. Comparative Figures

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

14. Subsequent Events

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

15. Prior Period Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

16. Related Party Transactions

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

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15. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	FY 2023/2024	FY 2022/2023
NGCDF Board	Kshs	Kshs
B 185203		7,000,000
B 185738		14,000,000
B 185394		7,000,000
B 206054		5,000,000
B 206395		12,000,000
B 205848		12,000,000
B 207608		16,000,000
B 207973		16,000,000
B 214494	42,596,675	
B214693	20,363,499	
B225342	20,000,000	
B225169	30,000,000	
B226176	30,000,000	
B233712	30,000,000	
B214861	30,000,000	
TOTAL	202,960,174	89,000,000

2. Proceeds From Sale of Assets

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

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3. Other Receipts

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Interest Received		-
Rent		-
Receipts from sale of tender documents	-	4,500
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account		-
Other Receipts Not Classified Elsewhere <i>(specify)</i>	-	-
Total	-	4,500

4. Compensation Of Employees

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	4,028,502	2,713,600
Personal allowances paid as part of salary		
House Allowance	431,838	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,516,753	-
Employer Contributions Compulsory national social security schemes	161,820	217,800
Employer Contributions Compulsory Housing levy	35,365	-
Employer contributions to National Industrial Training Authority	7,200	-
Total	6,181,478	2,931,400

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5. Committee Expenses

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
A.NG CDFC		
Sitting allowance	3,808,699	2,077,000
Other committee expenses	1,028,926	927,600
Sub total	4,837,625	3,004,600
B. Constituency Oversight Committee		
Allowances	-	600,000
Other committee expenses	-	919,602
Sub total	-	1,519,602
Total (A+B)	4,837,625	4,524,202

6. Use of Goods and services

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Ksh	Ksh
Utilities, supplies and services	122,400	70,000
Communication, supplies and services	501,240	354,400
Domestic travel and subsistence	782,000	1,017,000
Printing, advertising and information supplies & services	404,955	147,370
Rentals of produced assets	-	-
Training expenses	-	456,600
Hospitality supplies and services	638,664	359,300
Insurance costs	-	-
Specialised materials and services	75,000	-
Office and general supplies and services	1,739,974	1,140,891
Fuel, oil & lubricants	-	-
Other operating expenses	122,000	837,140
Bank Charges	2,374	68,200
Security operations	216,000	228,000
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	313,600	-
TOTAL	4,918,207	4,678,901

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7. Transfer to Other Government Units

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Transfers To Primary Schools	50,578,721	18,000,000
Transfers To Secondary Schools	3,600,000	-
Transfers To Tertiary Institutions	-	-
Total	54,178,721	18,000,000

8. Other Grants and Other transfers

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Bursary - Secondary (see attached list)	69,972,558	35,120,235
Bursary -Tertiary (see attached list)	4,078,000	96,268
Bursary- Special Schools	-	-
Bursary- education support programmes	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	-	-
Sports Projects (see attached list)	-	3,039,203
Environment Projects (see attached list)	3,039,203	-
Emergency Projects (see attached list)	9,681,500	7,636,190
Roads Projects	-	-
TOTAL	86,771,261	45,891,896

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9. Acquisition Of Assets

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	35,828,489	-
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	1,000,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	6,000,000
Acquisition of Intangible Assets		
TOTAL	36,828,489	6,000,000

10. Other Payments

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Ksh	Ksh
Strategic plan	-	3,500,000
ICT Hub	-	-
Others (<i>specify</i>)		-
Total	-	3,500,000

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11. Cash and Cash Equivalents

Name of Bank and Account No.	FY 2023/2024	FY 2022/2023
	Ksh	Ksh
11A: Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. (Operation account)</i>	18,049,165	5,435,239
<i>Operation account pending closure (Indicate name & account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit)</i>	-	-
Total	18,049,165	5,435,239
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

12. Outstanding Imprests

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

13. Retention/Deposits

	FY 2023/2024	FY 2022/2023
	Ksh	Ksh
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	3,369,534	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	3,369,534	-

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Retention/Deposits aging analysis.

	Insert Current FY	% of the total Retention	Insert Comparative FY	% of the total Retention
Under one year	3,369,534	100	-	%
1-2 years	-	-	-	%
2-3 years	-	-	-	%
Over 3 years	-	-	-	%
Total	3,369,534		-	

14. Gratuity

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

Gratuity aging analysis

	Insert Current FY	% of the total Gratuity	Insert Comparative FY	% of the total Gratuity
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

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15. Fund Balance B/F

	(1 st July 2024-1)	(1 st July 2024-2)
	Ksh	Ksh
Bank accounts	5,435,239	1,957,139
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	5,435,239	1,957,139

16. Prior Year Adjustments

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Gratuities and Retentions

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
Gratuities and Retentions as at 1 st July (A)	-	-
Gratuities and Retentions held during the year (B)	3,369,534	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	3,369,534	-
Net changes in accounts payables D-A	3,369,534	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

Aging Analysis for Pending Accounts Payables

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

19.2: Pending Staff Payables (See Annex 2)

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

Aging Analysis for staff Payables

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

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19.3: Unutilized Fund (See Annex 3)

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
Compensation of employees	215,296	1,013,951
Committee expense	1,446,461	2,169,758
Use of goods and services	3,152,748	1,500,105
Amounts due to other Government entities	32,084,466	12,000,000
Amounts due to other grants and other transfers	23,818,947	31,343,600
Acquisition of assets	9,433,848	20,363,499
Other Payments (specify)	-	-
Funds pending approval		
Total	70,151,765	68,390,913

19.4: PMC account balances (See Annex 5)

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
PMC account balances	13,134,580	6,438,018
Total	13,134,580	6,438,018

19.5 Related Party Transactions

	<i>FY 2023/2024</i>	<i>FY 2022/2023</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	940,000	2,077,000
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	202,960,174	89,000,000
Total	203,900,174	91,077,000

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

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

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees		377,115.80	1,013,951.00	
Committee expenses		1,446,461.00	1,194,000.00	
Use of goods & services		3,152,747.91	2,475,863.00	
Amounts due to other Government entities				
primary Schools projects				
Park View Primary School	renova tion of 7 classrooms	5,800,000		Awaiting Disbursement
Moi Primary School	construction of 2 JSS classrooms	3,023,000		Awaiting Disbursement
Mama Ngina Primary School	construction of 2 JSS classrooms	3,023,000		Awaiting Disbursement

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Heshima Primary School	construction of 2 JSS classrooms	3,023,000		Awaiting Disbursement
Koinange Primary School	construction of 1 JSS classrooms	1,523,466		Awaiting Disbursement
Mwariki Primary School	construction of 2 JSS classrooms	749,767		Awaiting Disbursement
Milimani Primary School	construction of 10 doors boy's toilet	1,200,000		Awaiting Disbursement
Ingobor Primary School	construction of 10 doors girl's toilet	1,200,000		Awaiting Disbursement
Mwariki Primary school	construction of 2 JSS classrooms	2,273,233		Awaiting Disbursement
Kaptembwo Primary school	construction of 2 JSS	3,023,000		Awaiting Disbursement

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	classrooms			
Nakuru West Primary school	construction of 2 JSS classrooms	3,023,000		Awaiting Disbursement
Muslim Primary school	construction of 2 JSS classrooms	3,023,000		Awaiting Disbursement
Mwariki Primary School	Construction of JSS Laboratory		200,000.00	Completed
Kibowen Komen Primary School	Construction of JSS Laboratory		200,000.00	Completed
Heshima Primary School	Construction of JSS Laboratory		200,000.00	Completed
Kaptembwo Primary school	Construction of JSS Laboratory		200,000.00	Completed
Koinange Primary School	Construction of JSS Laboratory		200,000.00	Completed
Muslim Primary school	Construction		200,000.00	Completed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	of JSS Laboratory			
Uhuru Primary School	Construction of JSS Laboratory		200,000.00	Completed
Prisons Primary school	Construction of JSS Laboratory		200,000.00	Completed
Mogoon Primary School	Construction of JSS Laboratory		200,000.00	Completed
Kigonor Primary School	Construction of JSS Laboratory		200,000.00	Completed
Barut primary school	Construction of JSS Laboratory		200,000.00	Completed
Park View Primary School	Construction of JSS Laboratory		200,000.00	Completed
Uhuru Primary School	Construction of 11renovations		6,000,000.00	
secondary schools' projects				

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kelelwet Secondary School	construction of 10 doors girls toilet	1,200,000		
mwariki secondary school	Renovation as approved		3,600,000.00	Awaiting Disbursement
Sub-Total		37,060,790.71	16,683,814.00	
Amounts due to other grants and other transfers				
4.0 Emergency	To cater for any unforeseen occurrences in the constituency	338,744.00	329,197.00	
5.2 Secondary Schools	payment of bursary to needy student in secondary schools	22,118,126.39	25,066,517.00	
5.3 Tertiary Institution	payment of bursary to needy student in tertiary institutions	1,279,298.35	2,908,683.00	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
7.0 Environment	tree planting at Moi primary school	82,778.02		
Kelelwet Secondary School	Environment		138,000.00	Completed
Mama Ngina Primary School	Environment		138,000.00	Completed
Eileen Ngochoch Primary School	Environment		138,000.00	Completed
Kelelwet Primary School	Environment		138,000.00	Completed
Prisons Primary school	Environment		138,000.00	Completed
Milimani Primary School	Environment		138,000.00	Completed
Kenyatta Secondary School	Environment		138,000.00	Completed
Mwariki Primary School	Environment		138,000.00	Completed
Nakuru West Primary school	Environment		138,000.00	Completed
Barut primary school	Environment		138,000.00	Completed
Muslim Primary school	Environment		138,000.00	Completed

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kibowen Komen Primary School	Environment		138,000.00	Completed
Moi Primary School	Environment		138,000.00	Completed
Koinange Primary School	Environment		138,000.00	Completed
Nakuru Hill Special School	Environment		138,000.00	Completed
Parkview Primary school	Environment		138,000.00	Completed
Craterview Secondary School	Environment		138,000.00	Completed
Kaptembwo Primary school	Environment		138,000.00	Completed
Uhuru Primary School	Environment		141,203.00	Completed
Heshima Primary School	Environment		138,000.00	Completed
Kiptenden Primary School	Environment		138,000.00	Completed
Mwariki Primary School	Environment		138,000.00	Completed
Sub-Total		23,818,946.76	31,343,600.00	
Acquisition of assets				
12.2 Construction of CDF office	NG-CDF off construction 2nd phase	9,433,848.06		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Others (<i>specify</i>)				
	Sub-Total	9,433,848.06		
	Funds pending approval	-	20,363,499.00	
	Funds pending approval AIA		4,500.00	
	Grand Total	70,313,585.53	68,395,413.00	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	6,000,000.00			6,000,000.00
Buildings and structures		35,828,489.00		35,828,489.00
Transport equipment				
Office equipment, furniture and fittings	1,478,319.00	1,000,000.00		2,478,319.00
ICT Equipment, Software and Other ICT Assets	1,218,660.00			1,218,660.00
Other Machinery and Equipment				
Intangible assets				
Total	8,696,979.00	36,828,489.00		45,525,468.00

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

	PMC NAME	Account number	Bank	DATE A/C OPENED	Bank Balance FY 2023/2024	Bank Balance Comparative FY2022/2023
1	Milimani Primary School	018000056290	Family Bank	16th July 2019	2,496	
2	Koinange Primary School	018000056306	Family Bank	18th June 2019	373,346	6,116,887
3	Eileen Ngochoch Primary School	018000074108	Family Bank	2nd July 2018	3,251,518	157,916
4	Mama Ngina primary School	018000080851	Family Bank		1,160	
5	Uhuru Primary School	018000070592	Family Bank	24th June 2020	3,109,073	
6	Muslim Primary School	018000056292	Family Bank	28th June 2019	426,790	544
7	Nakuru West Primary School	018000056279	Family Bank	17th June 2019	457,630	
8	Kigonor Primary School	018000069292	Family Bank		288	
9	Mogoon Primary School	018000073993	Family Bank	14th June 2018	1,973	1,212
10	Kelelwet Primary School	018000056278	Family Bank	23rd Oct. 2020	1,651	
11	Kibowen Komen Primary School	018000064130	Family Bank	6th June 2019	2,735,642	
12	Ingobor Primary School	018000074021	Family Bank		243	
13	Lalwet Primary School	018000093108	Family Bank	14th June 2022	491	
14	Mwariki Primary school	018000063319	Family Bank	14th July 2015	1,412	
15	Craterview Secondary School	018000056663	Family Bank	28th May 2014	2,816	
16	Uhuru High School	018000064619	Family Bank		1,698	
17	Kenyatta Secondary School	018000080091	Family Bank	21st July 2020	2,762	
18	Mwariki Secondary school	018000056661	Family Bank	11th July 2020	23,725	
19	Nakuru Town West Sports Committee	018000056700	Family Bank	30th May 2014	161	101,461
20	Nakuru Town West Strategic Plan	018000097163	Family Bank		22,060	59,860
21	Kaptembwo Police Station	018000076476	Family Bank		137	137
22	Parkview Primary school	018000063625	Family Bank		2,687	
23	Heshima Primary school	018000100170	Family Bank		16,351	

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	PMC NAME	Account number	Bank	DATE A/C OPENED	Bank Balance FY 2023/2024	Bank Balance Comparative FY2022/2023
24	Kaptembwo primary school	018000083120	Family Bank		1,191	
25	Moi Secondary school	018000056944	Family Bank		11,675	
26	Prison Primary school	018000070649	Family Bank		2,563,519	
27	Barut primary school	018000047651	Family Bank		2,557,074	
28	Nakuru Hill Special School	018000070745	Family Bank		143,290	
29	Kiptenden Primary School	018000083120	Family Bank		2,818	
					15,715,677	6,438,017

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>1. Variances Between Financial Statements and Supporting Schedules</p>	<p>The statement of receipts and payments reflects total payments of Kshs.85,526,400 which includes Kshs.10,494,805 relating to four (4) components. However, the schedules supporting the components reflected Kshs.9,519,041 resulting in an unexplained variance of Kshs.975,764.</p> <p>In the circumstances, the accuracy and completeness of the expenditure amount of Kshs.10,494,805 could not be confirmed.</p>	<p>As per audit observation of unreconciled variance of Kshs 975,764 has been noted and resolved as stated below;</p> <p>i. Sports projects. Sports was paid by two payment vouchers i.e. Voucher No. 48 totaling to Kshs. 2,739,203.48 of cheque No. 14164 which was paid to facilitate sports tournaments within the constituency and Voucher no. 76 totaling to Kshs. 300,000 of Cheque no. 14256 to facilitate sporting activities arrears. The summation of the two payments totals to Kshs.3, 039,203.48 thus no variance since the schedule provided contained the same</p>	<p><i>Resolved</i></p>	

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		<p>information which is as bellow.</p> <p>ii. Oversight Committee Expenses. While preparing the schedules for the financial statement, some of the items was misclassified thus some figures for use of goods and services were put under the constituency oversight committee expenses. Amendment had been done to correct the errors, the schedules realigned as per the financial statement. Below is the analysis:</p> <p>The variance of Kshs 56,999 was mismatched and was placed as oversight committee expenses and it was met for other goods and services</p> <p>iii. Committee expenses While preparing schedules, an error was committed and some items were misclassified. I have corrected the supporting schedules to reflect the same amount as per the financial statement</p> <p>iv. Compensation of Employees The financial statement is prepared on cash basis. During the financial year</p>		
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		<p>2022-2023, staff salary was paid up to may 2023. The payroll which was prepared included the payment of Kshs.298, 840 which was salary for June 2023 and was paid in July 2023. The variance of Kshs 298,840 is addressed as attached copies of the payroll for June 2023, and the payment voucher for June 2023 salary which was paid in July 2023 for audit verification</p>		
<p>2. Unsupported Bursary Disbursements</p>	<p>The statement of receipts and payments reflects other grants and transfers of Kshs.45,891,897 as disclosed in Note 8 to the financial statements. Included in this balance is bursary to secondary schools and tertiary institutions of Kshs.35,120,235 and Kshs.96,268 respectively totalling Kshs.35,216,503. However, the supporting schedules provided did not indicate student names, admission numbers, school/institution and bursary amount awarded. Further, the criteria for vetting the bursary applications and the vetting committee minutes were not provided for audit.</p>	<p>During audit, the auditors were furnished with the bursary files including vetting documents, minutes ,sampled application forms list of awarded beneficiaries both hard and soft copy as attached in the response file. It was noted during the period the computer software for auditors was not opening all the list of beneficiary which we verified via office computer. Attached are bursary sub-committee minute payment vouchers, hardcopy of beneficiaries schedules which indicate Name of student, admission number / Index number for form ones admissions who do not have admission number as unique identifier, school or institutions and amount awarded for audit verification .</p>	<p><i>Resolved</i></p>	

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	In the circumstances, the accuracy and completeness of bursary disbursements of Kshs.35,216,503 could not be confirmed.			
3. Unsupported Project Management Committee Bank Balances	<p>Note 18.4 and Annex 5 to the financial statements reflect Project Management Committee (PMC) bank balance of Kshs.6,438,018. However, the cash books, certificates of bank balances and bank reconciliation statements were not provided for audit.</p> <p>In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.6,438,018 could not be confirmed.</p>	PMC balances were extracted from the PMC bank account balances. During the time of audit, we provided statement for projects which fall within the financial year under review only.	<i>Not Resolved</i>	
4. Incomplete Fixed Asset Register	Annex 4 to the financial statements reflects the summary of fixed assets register historical cost of Kshs.11,393,953 which includes land acquisition of Kshs.6,000,000. However, the land acquisition was not supported by a title deed. Further, the summary excludes the value of intangible assets of the Fund. In addition, and as reported previously, the police report on stolen			

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	<p>assets valued at Kshs.408,639 was not provided for audit.</p> <p>In the circumstances, the accuracy and completeness of summary of fixed assets register could not be confirmed.</p>			
<p>5. Unsupported Renovation of Classrooms</p>	<p>The statement of receipts and payments reflects transfers to other Government units of Kshs.18,000,000 spent on renovation of classrooms in three primary schools. However, the renovation works were not supported by pre and post inspection reports from the Sub-County Public Works Office to confirm that the works were undertaken according to the specifications.</p> <p>In the circumstances, the accuracy and completeness of renovations of classrooms expenditure of Kshs.18,000,000 could not be confirmed.</p>	<p>All projects within NG-CDF Nakuru Town West are done in consultation with relevant Government institutions. As at the time of audit, the PMCs' had not furnished my office with the report under question.</p>	<p><i>Resolved</i></p>	



 Name
 Fund Account Manager.