

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 14 AUG 2024

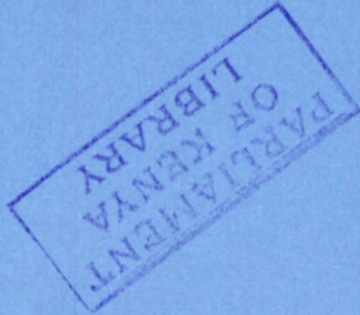
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BY:

DEPUTY MAJORITY
LEADER

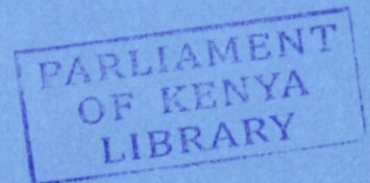
PRESENTED
AT THE TABLE:

FINLAY MURUKH



THE AUDITOR-GENERAL

ON



**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KIPKELION WEST CONSTITUENCY**

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



KIPKELION WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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



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Table of Contents	Page
1. Acronyms and Glossary of terms.....	ii
2. Key Constituency Information and Management	iii
3. NG-CDFC Chairman’s Report	vii
4. Statement of Performance Against Predetermined Objectives for FY2022/23	x
5. Statement of Governance	xii
6. Environmental and Sustainability Reporting	xv
7. Statement Of Management Responsibilities	xix
8. Report Of the Independent Auditors On The NGCDF- kipkelion west Constituency	xxi
9. Statement Of Receipts and Payments for the Year Ended 30th June 2023	1
10. Statement of Assets and Liabilities As At 30th June, 2023	2
11. Statement of Cash Flows for The Year Ended 30th June 2023	3
12. Summary Statement of Appropriation for the Year Ended 30 th June 2023	5
13. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2023	8
14. Significant Accounting Policies	14
15. Notes To the Financial Statements	20
16. Annexes	32

1. Acronyms and Glossary of terms

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Caroline Cheres
2.	Sub-County Accountant	Crispus Jumbe
3.	Chairman NGCDFC	Erick Murei
4.	Member NGCDFC	Joel Mahiga

(c) Fiduciary Oversight Arrangements

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

(d) Kipkelion West Constituency NGCDF Headquarters

P.O. Box 150-20202
Kipkelion
Posta
KIPKELION, KENYA

(e) Kipkelion West Constituency NGCDF Contacts

Telephone: (254) 768829384
E-mail: cdkkipkelionwest@ngcdf.go.ke
Website: www.go.ke

(f) Kipkelion West Constituency NGCDF Bankers

Kenya Commercial Bank

Londiani Branch

A/C no. 1147413584

f) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

g) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

3. NG-CDF Chairman's Report



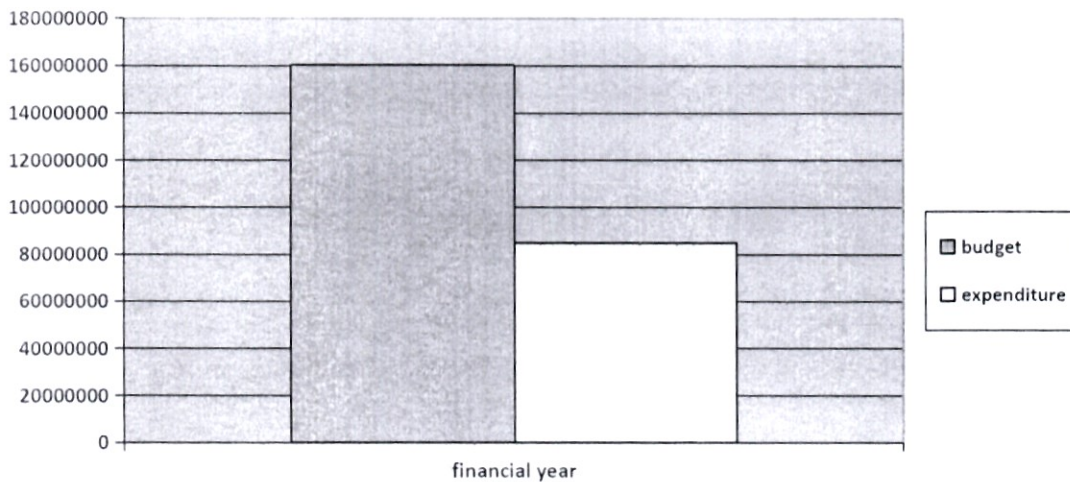
NG-CDF Chair- Erick Murei

FUNDS DISBURSEMENTS:

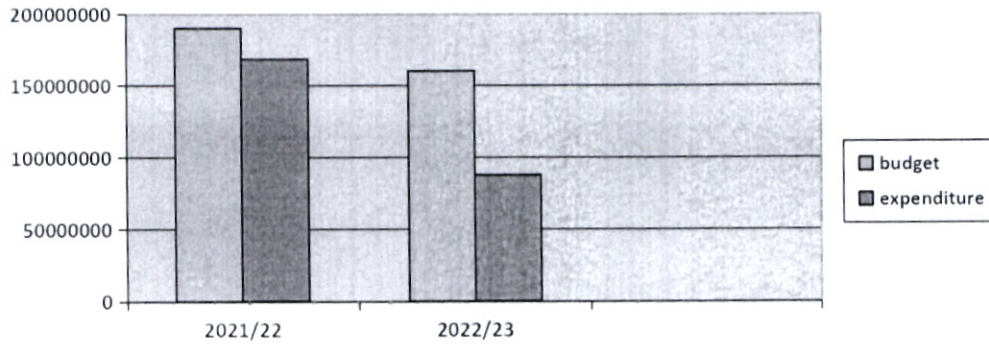
Kipkelion West NG-CDF has in the last financial year disbursed **Ksh 88,000,000** out of a total allocation of Kshs 138, 215,033 plus unspent balance from the FY 2021/22 of Kshs **3,843,063** and undisbursed funds of Kshs **18,088,879** making a total budget of Kshs **160,146,975**.

GRAPHICALLY

1. BUDGET FOR THE FY 2022/23 VS EXPENDITURE



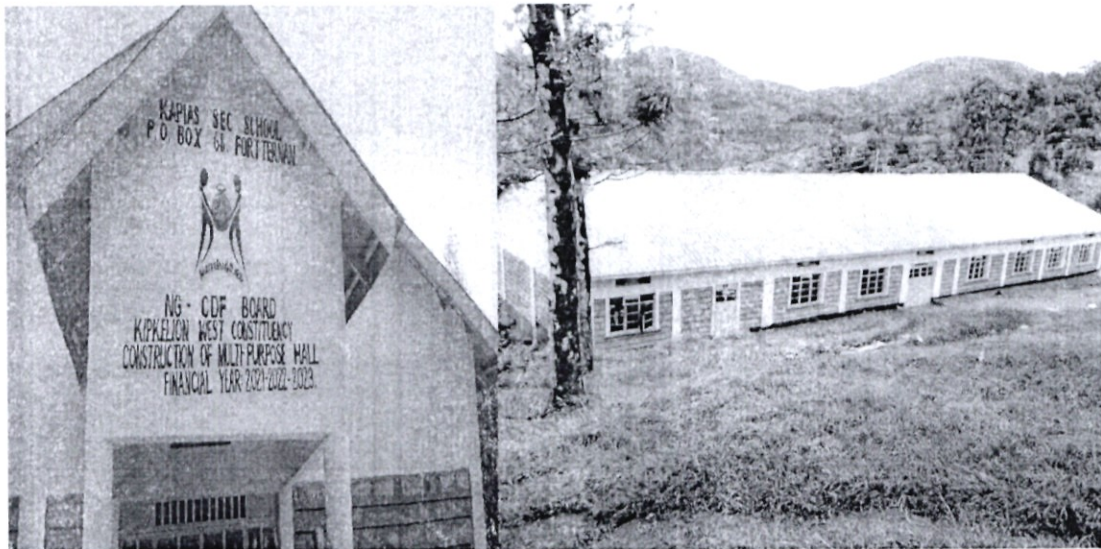
2. COMPARISON BETWEEN FY 2022/23 & FY 2021/22,



Key Achievements:

The greatest achievements are in project implementation which included improvement of learning structures in schools by construction of classrooms, dining hall and administration blocks:

1. KAPIAS SEC SCHOOL- CONSTRUCTION OF DINING HALL



Emerging issues:

Emerging issues include:

1. High demand for bursary due to high poverty index.
2. High cost of construction due to inflation hence the need to increase budget allocation to projects.

Challenges:

1. Some schools are inaccessible due to poor road networks
2. Delay in project implementation due to delay in disbursement of fund from NGCDFB

Recommendation

The NG-CDF Board to disburse projects funds on timely basis to allow the PMC to implement projects within the same financial Year

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EPR.

Name ERICK MUREI
CHAIRMAN NGCDF COMMITTEE

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

Introduction

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

The key development objectives of Kipkelion West *Constituency 2022-2027* plan are to:

- Improving the quality of education in the constituency
- Improving enrolment into primary and secondary schools
- Improving security in schools
- Increase access to education and training for learners with special needs and disability
- Improving access to security services within the constituency
- Improving the working and living condition for the security personnel.
- To improve access to safe water
- To increase tree cover from 7% to 10%
- To improve access to security services within the constituency
- To improve living and working condition of security personnel
- To promote sports and cultural activities

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	In FY 2022/23 -we have constructed 12 classrooms in primary and 1 Classroom in secondary school, 2 administration blocks in secondary and 1 administration block in primary school within the constituency, renovated 2 primary schools

				and 1 secondary school and dining hall in 1 secondary school. We have disbursed Kshs 40,228,738 towards bursary for 6000 needy students
Security	To have conducive working environment for security agencies	Increased construction of chief's office	Improved security in the area	In FY 2022/23 there was budget for 1 police post but funding was pending at the closure of FY
Environment	To improve environment by carrying out environmental activities	Increased planting of trees both indigenous and fruit trees	Improved environment	In FY 2022/23 there was budget for tree planting but funding was pending at the closure of FY
Sports	To empower youth through sports activities	Increased sports activities through Kipkelion West tournament	Improved youth empowerment	In FY 2022/23 there was budget for constituency and regional tournament but funding was pending at the closure of FY
Disaster Management	To mitigate disasters through disaster management	Increased capacity building on disaster management	Improved awareness	Management has carried out CDFC and staff capacity building to improve in the management of NG-CDF funds

5. Statement of Governance

5.1 Appointment of NGCDF Members

- i. The formation of the NG-CDFC Members is guided by the NG-CDF Act Section 43(1) (2) (3) & (4).
 - a. This procedure shall start upon receipt of the guidelines on formation of NG CDFC from the NG CDF Board,
 - b. The FAM shall write a letter to the DCC and Constituency Office Manager requesting for the nomination of members of the selection panel as per the guidelines and maintain a record confirming receipt
 - c. The DCC shall nominate in writing an officer or his/her representative who will be the chairperson to the NG CDFC selection panel.
 - d. The Constituency Office Manager shall nominate in writing two persons of either gender to be members of the selection panel.
 - e. The chair shall then convene the first selection panel meeting to document criteria for selection of the four members to the NG-CDFC (Male and female adults, male and female youth) and advertise (the applicants shall be given two weeks to submit their applications).
 - f. The FAM shall then write to the Constituency Office Manager requesting for the nomination of two persons of either gender as per the guidelines issued by the NG-CDF Board to be members of the NG-CDFC maintain a record confirming receipt
 - g. The Constituency Office Manager shall then nominate in writing the two members to the NG-CDFC.
 - h. The FAM shall write to a registered group representing people with disabilities in the constituency as per the guidelines as issued by the NG-CDF Board requesting for nomination of one person with disability to sit in the NG-CDF committee and maintain a record confirming receipt
 - i. The PWD organization shall nominate in writing a member to the NG-CDFC.
 - j. Applications are received at the NG-CDF office and recorded in the application register.
 - k. Within one week after the closure of the advertisement, the Selection panel shall convene to shortlist the suitable candidates as per the criteria in the advert. The successful candidates shall then be called for interviews within seven days.
 - l. The Selection panel shall hold the interviews of the invited candidates and come up with the final list of qualified nominees to the NG-CDFC.
 - m. The FAM shall then submit to the NG-CDF Board the report of the selection panel which includes seven nominees and the Nominee of the Board to the NG-CDFC as per the guidelines within seven days.
 - n. The FAM shall ensure that the timelines set out in the regulations are adhered to during the process of selection and appointment of NGCDF Committees
- ii. The selected members are forwarded to parliament through CEO of the board for purpose of gazzement
- iii. Upon gazzement the DCC or the FAM shall for the first meeting where the chairperson and secretary are elected

5.2 NG-CDFC Handing Over Processes

Paragraph 24(1) of the NG-CDF Regulations 2016 states that the officer of the board seconded to the constituency shall preside over the handover from one Constituency committee to another and shall submit a report on the hand over within fourteen days from the date of the hand over.

5.3 Removal of members is as in the act 2015 section 13, a, b, c, d , e ,f and g

A member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- a) Lack of integrity;
- b) Gross misconduct;
- c) Embezzlement of public funds;
- d) Bringing the committee into disrepute through unbecoming personal public conduct;
- e) Promoting unethical practises;
- f) Causing disharmony within the committee;
- g) Physical or mental infirmity.

V.4 Roles and function of the committee

- a) Build the capacity of PMCs and sensitise the community on operations of the fund
- b) Consider project proposals from all wards in the constituency
- c) Ensure that all proposed projects that are approved for funding meet the sec 24 of the Act
- d) Consult with relevant line ministries in the implementing the projects
- e) Ensure adequate funding of the proposed projects
- f) Ensure project reports are prepared and forwarded to the board
- g) Submit financial reports to the board within stipulated time

5.5 Induction and Training

The committee on being inaugurated are taken for induction by the Board and subsequent training are done the constituency as per there training plan

5.6 Meetings

The committee is to have a maximum of 24 meetings and a minimum of 12 in a financial year as per the 2015 Act

The committee members declare conflict of interest in any matter as the procurement and disposal Act by a standard form at the time of the matter

The committee members are remunerated from the fund at Kshs 5,000 for members and 7000 for the chairman.

5.7 Ethics and Conduct

The Anticorruption sub committee was formed on the first meeting and members have been trained on the same, the conduct of members is also the act as some of the reasons for removing a member from the committee

5.8 Risk Management

Risk management is a tool by the board to gauge on the risks that the constituency goes through which is attested on monthly basis by the staff. The report is discussed at the meeting by the committee

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The management carried out environment activities amounting to Kshs 2.7M in construction of toilets to improve sanitation.

3. Employee welfare

We invest in providing the best working environment for our employees. Kipkelion 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. Kipkelion West constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

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

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the

constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

.....~~Cheres~~.....

Name Caroline Cheres

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

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


The Accounting Officer in charge of the NGCDF Kipkelion West Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been

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

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- Kipkelion West Constituency financial statements were approved and signed by the Accounting Officer on 01/01 2023.

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Name: Erick Murei
Chairman – NGCDF Committee

..... 

Name: Caroline Cheres
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
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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kipkelion West Constituency set out on

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

pages 1 to 43, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kipkelion West Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Irregular Expenditure on Emergency Projects

The statement of receipts and payments reflects an amount of Kshs.42,578,002 in respect of other grants and transfers which includes an amount of Kshs.2,349,264 for emergency projects as disclosed in Note 8 to the financial statements. Further, no evidence that the expenditure was reported to the Board within thirty (30) days of the occurrence was provided for audit.

In the circumstances, the regularity and completeness of the emergency expenditure of Kshs.2,349,264 could not be confirmed.

2. Unsupported Project Management Committee Balances

Note 18.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances totalling Kshs.22,041,524. However, the cash books, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balances of Kshs.22,041,524 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 - Kipkelion West Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.160,146,975 and Kshs.91,843,063 respectively resulting to an under-funding of Kshs.68,303,912 or 42% of the budget. Similarly, the Fund spent an amount of Kshs.84,961,302 against actual receipts of Kshs.91,843,063 resulting to an under-utilization of Kshs.6,881,761.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Stalled Proposed Construction of Kipkelion Kenya Medical Training College

Review of the project status report revealed that the Constituency Development Board in the year 2019/2020, 2020/2021 and 2021/2022 approved a total of Kshs.13,000,000 for the proposed construction of Kipkelion Kenya Medical Training College without any allocation in the year under review. However, physical inspection on 14 March, 2024

established that the works had stalled. Further, procurement documentation such as contract agreement, tender opening and evaluation minutes, Project Management Committee minutes and expenditure returns were not provided for audit.

In the circumstances, the public may not have obtained value for money and the expected benefits from the projects.

2. Stalled Construction of a Classroom at Borowet Primary School

Note 7 to the financial statements reflects transfer to primary schools totaling to Kshs.16,400,000 which further includes an amount of Kshs.8,000,000 transferred to Borowet Primary School Project Management Committee account for the construction of classrooms. Physical inspection on 14 March, 2024 revealed that the classrooms were complete and ready for use. Further, the school had a stalled classroom which was initiated in 2020/2021 through a transfer of Kshs.700,000 to the Project Management Committee Account. No explanation was provided by the Management for the failure to complete the project.

In the circumstances, the public may not have obtained value for money and the expected benefits from the project.

3. Incomplete Project for Proposed Construction of Administration Block at Chepngosos Primary School

Note 7 to the financial statements includes an amount of Kshs.1,500,000 transferred to Chepngosos Primary School Project Management Committee account. However, review of expenditure returns revealed that the engineer's estimates for the project was Kshs.2,000,095, thus there was an underfunding of Kshs.500,095. Physical inspection on 14 March, 2024 revealed that the contractor was not on site an indication that the project had been abandoned.

In the circumstances, the public may not have obtained value for money and the expected benefits from the project.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matter described in the Basis for Conclusion on the 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 governance were not effective.

Basis for Conclusion

Lack of a Strategic Plan and Work Plan

During the year under review, the Fund did not develop a strategic plan and a work plan. This is contrary to Regulation 170(1) of the Public Finance Management (National Government), Regulations, 2015 which states that an entity should have a three (3)-year strategic plan.

It was therefore not possible to ascertain how the functions and activities of the Fund in the financial year were carried out without a work plan.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 control, 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 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 Fund's 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

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

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

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

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

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

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

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

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


 FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 June, 2024

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

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

	Note	2022/2023	2021/2022
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	88,000,000	171,088,879
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		88,000,000	171,088,879
PAYMENTS			
Compensation of employees	4	1,759,088	2,727,958
Committee expenses	5	4,484,100	5,194,000
Use of goods and services	6	3,696,072	3,863,607
Transfers to Other Government Units	7	28,800,000	76,400,000
Other grants and transfers	8	42,578,002	71,191,476
Acquisition of Assets	9	-	-
Oversight Committee Expenses	10	649,500	-
Other Payments	11	2,994,540	8,989,164
TOTAL PAYMENTS		84,961,302	168,366,205
SURPLUS/DEFICIT		3,038,698	2,722,674

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 13/9 2023 and signed by:


 Fund Account Manager

Name: Caroline Cheres


 National Sub-County
 Accountant

Name: Crispus Jumbe
 ICPAK M/No:22139


 Chairman NG-CDF Committee

Name: Erick Murei

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

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

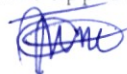
	Note	2022/2023	2021/2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	6,881,761	3,843,063
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		6,881,761	3,843,063
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		6,881,761	3,843,063
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL ASSETS		6,881,761	3,843,063
REPRESENTED BY			
Fund balance b/fwd. 1st July 2022	15	3,843,063	1,120,389
Prior year adjustments	16	-	-
Surplus/Deficit for the year		3,038,698	2,722,674
NET FINANCIAL POSITION		6,881,761	3,843,063

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

The Constituency financial statements were approved by NG CDFC on 12/9 2023 and signed by:


 Fund Account Manager

Name: Caroline Cheres


 National Sub-County
 Accountant

Name: Crispus Jumbe
 ICPAK M/No:22139


 Chairman NG-CDF Committee

Name: Erick Murei

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

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


	Notes	2022/2023	2021/2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	88,000,000	171,088,879
Other Receipts	3	-	-
		88,000,000	171,088,879
Payments for operating activities			
Compensation of Employees	4	1,759,088	2,727,958
Committee expenses	5	4,484,100	5,194,000
Use of goods and services	6	3,696,072	3,863,607
Transfers to Other Government Units	7	28,800,000	76,400,000
Other grants and transfers	8	42,578,002	71,191,476
Oversight Committee Expenses	10	649,500	-
Other Payments	11	2,994,540	8,989,164
		84,961,302	168,366,205
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
Net Adjustments		-	-
Net cash flow from operating activities		3,038,698	2,722,674
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-

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

NET INCREASE IN CASH AND CASH EQUIVALENT		3,038,698	2,722,674
Cash and cash equivalent at BEGINNING of the year	12	3,843,063	1,120,389
Cash and cash equivalent at END of the year		6,881,761	3,843,063


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

The Constituency financial statements were approved by NG CDFC on 12/9/ 2023 and signed by:




 Fund Account Manager

Name: Caroline Cheres



 National Sub-County Accountant

Name: Crispus Jumbe
 ICPAK M/No:22139



 Chairman NG-CDF Committee

Name: Erick Murei

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

12. Summary Statement of Appropriation for the Year Ended 30th June 2023

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation on Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	138,215,033	3,843,063	18,088,879	160,146,975	91,843,063	68,303,912	57.3%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	-	-	0.0%
TOTAL RECEIPTS	138,215,033	3,843,063	18,088,879	160,146,975	91,843,063	68,303,912	57.3%
PAYMENTS							
Compensation of Employees	4,027,434	892,431		4,919,865	1,759,088	3,160,777	35.7%
Use of goods and services	8,411,918	780,392		9,192,310	8,180,172	1,012,138	88.9%
Transfers to Other Government Units	60,400,000		10,950,000	71,350,000	28,800,000	42,550,000	40.3%
Other grants and transfers	54,593,531	2,170,240	1,128,043	57,891,814	42,578,002	15,313,812	73.5%
Acquisition of Assets			3,000,000	3,000,000	-	3,000,000	0

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
Oversight Committee Expenses	1,382,150			1,382,150	649,500	732,650	47.0%
Other Payments	3,500,000		3,010,836	6,510,836	2,994,540	3,516,386	45.9%
Funds pending approval	5,900,000			5,900,000	-	5,900,000	0.0%
TOTAL	138,215,033	3,843,063	18,088,879	160,146,975	84,961,302	75,185,673	53.1%



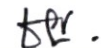
Explanation

43%- *Employee compensation- provision for gratuity salaries (continuous)*
84.9%- *continuous expenses*
36.6%- *Transfers to Other Government Units. Awaiting fund from the board*
36.6- *Other grants and transfers. Awaiting fund from the board*
0%- *awaiting funds from the Board*

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	75,185,673
Less undisbursed funds receivable from the Board as at 30th June 2023	68,303,912
	6,881,761
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2022/2023	6,881,761

The Constituency financial statements were approved by NG CDFC on 13/9/ 2023 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Caroline Cheres	Name: Crispus Jumbe ICPAK M/No: 22139	Name: Erick Murei

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,027,434	892,431		4,919,865	1,759,088	3,160,777
1.2 Committee allowances	1,128,000			1,128,000	883,570	244,430
1.3 Use of goods and services	3,137,468	780,392		3,917,860	3,200,652	717,208
Total	8,292,902		-		5,843,310	4,122,415
2.0 Monitoring and evaluation						-
2.1 Capacity building	1,118,450			1,118,450	1,118,450	-
2.2 Committee allowances	2,228,000			2,228,000	2,228,000	-
2.3 Use of goods and services	800,000			800,000	749,500	50,500
Total	4,146,450		-	4,146,450	4,095,950	50,500
3.0 Emergency						
3.1 Primary Schools	2,149,683	170,240		2,189,683		2,189,683
3.2 Secondary schools	3,154,121			3,154,121	2,349,264	804,857
3.3 Tertiary institutions				-		-
3.4 Security projects				-		-
3.5 Unutilised	2,332,386			2,332,386		2,332,386
Total	7,636,190		-	7,676,190	2,349,264	5,326,926
4.0 Bursary and Social Security						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.1 Secondary Schools	24,128,738			24,128,738	24,128,738	-
4.2 Tertiary Institutions	15,100,000			15,100,000	15,100,000	-
4.3 Social Security	1,000,000			1,000,000	1,000,000	-
4.4 Special Needs				-	-	-
Total	40,228,738	-		40,228,738	40,228,738	-
5.0 Sports				-		-
5.1	2,764,300		88,879	2,853,179		2,853,179
Total	2,764,300		88,879	2,853,179		2,853,179
6.0 Environment						
NG-CDF Office- Kipkelion west	1,964,303			1,964,303		1,964,303
Total	1,964,303	-	-	1,964,303	-	1,964,303
7.0 Primary Schools Projects						
Kaula Primary School	800,000			800,000		800,000
Blue Hills Primary School	1,800,000			1,800,000	1,800,000	-
Borowet Primary School	800,000			800,000	800,000	-
Chebির Primary School	1,600,000			1,600,000	1,600,000	-
Sachangwan Primary School	800,000			800,000	800,000	-
Chepngosos Primary School	1,500,000			1,500,000	1,500,000	-
Chorwet Primary School	800,000			800,000		800,000
Kapchorwa Primary School	800,000			800,000		800,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kapluso Primary	800,000			800,000		800,000
Kapsale Primary School	1,500,000			1,500,000		1,500,000
Chemamul Primary School	800,000			800,000	800,000	-
Ketitui B Primary School	1,600,000			1,600,000	1,600,000	-
Kimandui Primary School	800,000			800,000	800,000	-
Kimologit Primary School	500,000			500,000		500,000
Kipkelion Township Primary School	500,000			500,000		500,000
Kipsegi Primary School	800,000			800,000		800,000
Kutung Primary School	800,000			800,000		800,000
Laliat Primary School	800,000			800,000	800,000	-
Lelu Central Primary School	800,000			800,000	800,000	-
Lelu Primary School	800,000			800,000		800,000
Liloch Primary School	800,000			800,000	800,000	-
Macheisok Primary School	1,600,000			1,600,000		1,600,000
Malincha Primary School	1,600,000			1,600,000		1,600,000
Murao Primary School	500,000			500,000	500,000	-
Murao Primary School	3,000,000			3,000,000	3,000,000	-
Murgut Primary School	400,000			400,000		400,000
Pinus Primary School	800,000			800,000		800,000
Segetet Primary School	800,000			800,000		800,000
Soil Conservation Primary	1,000,000			1,000,000		1,000,000

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

Programme/Sub-programme	Original Budget	Adjustments Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final Budget	Actual on comparable basis	Budget utilization difference
School						
Tingatela Primary School	800,000			800,000	800,000	-
Tumaek Primary School	800,000			800,000		800,000
boror primary school			300,000.00	300,000		300,000
chesigot primary school			200,000.00	200,000		200,000
chesonoi primary school			300,000.00	300,000		300,000
Boror Primary school			500,000.00	500,000		500,000
Total	31,500,000	-	1,300,000	32,800,000	16,400,000	16,400,000
8.0 Secondary Schools Projects						-
Kapias Secondary School	3,500,000			3,500,000	3,500,000	-
Kapkwen Secondary School	800,000			800,000	800,000	-
Kaplelit Secondary School	1,500,000			1,500,000	1500000	-
Kipsegi Secondary School	2,500,000			2,500,000		2,500,000
Kiptenden Secondary School	2,000,000			2,000,000	2000000	-
Korosiot Secondary School	2,000,000			2,000,000		2,000,000
Kunyak Secondary School	3,000,000			3,000,000	3000000	-
Magire Secondary School	2,000,000			2,000,000		2,000,000
Menet Secondary School	2,000,000			2,000,000		2,000,000
Ndubusat Girls Secondary School	2,000,000			2,000,000		2,000,000
Simotwet Secondary School	1,600,000			1,600,000	1600000	-
Siwot Secondary School	2,000,000			2,000,000		2,000,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Tulwapmoi Secondary School	2,000,000			2,000,000		2,000,000
Tunnel Secondary School	2,000,000			2,000,000		2,000,000
Total	28,900,000	-	-	28,900,000	12,400,000	16,500,000
9.0 Tertiary institutions Projects				-		-
kipkelion KMTC			10,000,000	10,000,000		10,000,000
Total	-		10,000,000	10,000,000	-	10,000,000
10.0 Security Projects				-		-
Kunyak Police Post	2,000,000			2,000,000		2,000,000
Kipkelion ACCs Office			700,000.00	700,000		700,000
Total	2,000,000	-	700,000	2,700,000	-	2,700,000
11.0 Acquisition of assets				-		-
11.2 Construction of CDF office-Renovation	-		3,000,000	3,000,000		3,000,000
Total	-		3,000,000	3,000,000		3,000,000
12.0 Oversight Committee Expenses (itemize)				-		-
Payment of COC hire of transport services to inspect projects	80,000			80,000	66,900	13,100
Payment of travel costs	100,000		-	100,000	94,600	5,400
Payment of other COC expenses	842,150		-	842,150	488,000	354,150
Payment of COC supply of fuel and lubricants	360,000		-	360,000	-	360,000
Total	1,382,150		-	1,382,150	649,500	732,650

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
13.0 Other payments				-		-
Strategic plan	3,500,000			3,500,000		3,500,000
access road			3,000,000.00	3,000,000	2,994,540	5,460
				-		-
Total	3,500,000	-	3,000,000	6,500,000	2,994,540	3,505,460
14.0 unallocated fund						
Unapproved projects	5,900,000			5,900,000		5,900,000
AIA						-
PMC savings						
Total	5,900,000		-	5,900,000	-	5,900,000
	138,215,033	3,843,063	18,088,879	160,146,975	84,961,302	75,185,673

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

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

14. Errors

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

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

15. Related Party Transactions

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

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

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022/2023	2021/2022
NGCDF Board	Kshs	Kshs
B185117	7,000,000	
B185528	6,000,000	
B185827	15,000,000	
B206151	5,000,000	
B206417	12,000,000	
B205653	1,000,000	
B205789	12,000,000	
B207651	15,000,000	
B105689	-	34,000,000
B105472	-	44,000,000
B105817	-	22,000,000
B128560	-	6,000,000
B128872		12,000,000
B154069		15,000,000
B164408		26,088,879
B140599		12,000,000
TOTAL	88,000,000.00	171,088,879

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

2. Proceeds From Sale of Assets

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Others (specify)	0	0
Total	0	0

3. Other Receipts

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,325,848	1,974,866
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	-
Employer Contributions Compulsory national social security schemes	433,240	753,092
TOTAL	1,759,088	2,727,958

5. Committee Expenses

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Sitting allowance	728,000	2,820,000
Other committee expenses	3,756,100	2,374,000
TOTAL	4,484,100	5,194,000

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

6. Use of Goods and services

	2022/2023	2021/2022
	Kshs	Kshs
Utilities, supplies and services	9,450.00	399,782
Communication, supplies and services	164,850.00	0
Domestic travel and subsistence	347,300.00	0
Printing, advertising and information supplies & services	191,725.00	102,350
Rentals of produced assets	-	-
Training expenses	580,830.00	916,000
Hospitality supplies and services	569,910.00	0
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	880,520.00	0
Fuel , oil & lubricants	387,000.00	1,714,000
Other operating expenses	-	0
Bank Charges	51,163.37	-
Security operations	-	731,475
Routine maintenance - vehicles and other transport equipment	474,324.00	0
Routine maintenance- other assets	39,000.00	-
TOTAL	3,696,072.37	3,863,607.00

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

Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers to Primary Schools	16,400,000.00	44,950,000
Transfers to Secondary Schools	12,400,000.00	31,450,000
Transfers to Tertiary Institutions	-	
TOTAL	28,800,000.00	76,400,000

8. Other Grants and Other transfers

Description	2022/2023	2021/2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	29,815,738.	41,724,500
Bursary -Tertiary (see attached list)	10,033,000	16,899,200
Bursary- Special Schools	380,000	391,000
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	
Security Projects (see attached list)	-	-
Sports Projects (see attached list)	-	2,741,776
Environment Projects (see attached list)	-	1,600,000
Emergency Projects (see attached list)	2,349,264	7,835,000
Roads Projects	-	-
TOTAL	42,578,002	71,191,476

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

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

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	649,500.00	-
TOTAL	649,500.00	-

11. Other Payments

	2022-2023	2021/2022
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	-	-
Acces roads	2,994,540	8,989,164
TOTAL	2,994,540	8,989,164

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

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022/2023	2021/2022
	Kshs	Kshs
12A: Bank Balances (cash book bank balance)		
Name of Bank, Account No. & currency	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
Kenya Commercial Bank, A/C no.1147413584, Branch Londiani. (main account)	6,881,760.63	3,843,063
Kenya Commercial Bank, A/C no. Branch. (deposit account)	-	-
	-	-
TOTAL	6,881,760.63	3,843,063
12B: CASH IN HAND)		
	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
		0	0	0
		0	0	0
<i>Total</i>		0	0	0

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

Notes to the Financial Statement Continued

14. Retention and gratuity

14.A Retention	2022/2023	2021/2022
	KShs	KShs
Retention as at 1 st July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 th June D= A+B-C	0	0

14.B Gratuity	2022/2023	2021/2022
	KShs	KShs
Gratuity as at 1 st July (A)	0	0
Gratuity held during the year (B)	204,656	0
Gratuity paid during the Year (C)		0
Closing Gratuity as at 30 th June D= A+B-C	204,656	0

15. Fund Balance B/F

	(1 st July 2022)	(1 st July 2021)
	Kshs	Kshs
Bank accounts	3,843,063.00	1,120,389
Cash in hand		
Imprest		
Total	3,843,063.00	1,120,389
Less		
Payables: - Retention		
Payables - Gratuity		
Fund Balance Brought Forward	3,843,063.00	1,120,389

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
Total	0	0	0

** *The adjusted balances are not carried down on the face of the financial statement.
 (Entity to provide disclosure on the adjusted amounts)*

17. Changes In Accounts Receivable – Outstanding Imprests

	2022/2023	2021/2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
closing accounts in account receivables D= A+B-C	0	0
Net changes in accounts Receivables D - A	0	0

18. Changes In Accounts Payable – Deposits and Retentions

	2022/2023	2021/2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account payables D= A+B-C	0	0
Net changes in accounts payables D-A	0	0

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

Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022/2023	2021/2022
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
Total	0	0

19.2: Pending Staff Payables (See Annex 2)

	2022/2023	2021/2022
	Kshs	Kshs
NGCDFC Staff	204,656	0
Others (<i>specify</i>)	0	0
Total	204,656	0

19.3: Unutilized Fund (See Annex 3)

	2022/2023	2021/2022
	Kshs	Kshs
Compensation of employees	2,328,746	892,431
Committee expense	800,368	0
Use of goods and services	174,041	780,392
Amounts due to other Government entities (see attached list)	45,900,000	1,0950,000
Amounts due to other grants and other transfers (see attached list)	12,849,868	3,298,283
Acquisition of assets	3,000,000	3,000,000
Oversight Committee Expenses	732,650	0
Other Payments (<i>specify</i>)	3,500,000	3,010,836
Funds pending approval	5,900,000	0
Total	75,185,673	21,931,942

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

18.4: PMC account balances (See Annex 5)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	22,041,524	1,736,373
Total	22,041,524.20	1,736,373

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.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 20xx	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees		2,328,746.00		
Use of goods & services		974,409.00		
Amounts due to other Government entities				
Kaula Primary School	Construction to completion of one 45 students' capacity classroom	800,000		
Chorwet Primary School	Construction to completion of one 45 students' capacity classroom	800,000		
Kapchorwa Primary School	Construction to completion of one 45 students' capacity classroom	800,000		
Kapluso Primary	Construction to completion of one 45 students' capacity classroom	800,000		
Kapsale Primary School	Construction to completion of 4 roomed administration block with one staffroom	1,500,000		
Kimologit Primary School	Renovation to completion of 2 classrooms: Floor tiling, installation of ceiling, Roof painting, replacement of window panes and glasses, steel doors and veranda	500,000		
Kipkelion Township Primary School	Renovation to completion of 2 classrooms: Floor tiling, installation of ceiling, Roof painting, floor hacking, replacement of window	500,000		

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	panes and glasses and veranda			
Kipsegi Primary School	Construction to completion of one - 45 students' capacity classroom	800,000		
Kutung Primary School	Construction to completion of one - 45 students' capacity classroom	800,000		
Lelu Primary School	Construction to completion of one - 45 students' capacity classroom	800,000		
Macheisok Primary School	Construction to completion of two - 45 students' capacity classrooms	1,600,000		
Malincha Primary School	Construction to completion of two - 45 students' capacity classrooms	1,600,000		
Murgut Primary School	Renovation to completion of 4 classrooms: floor plastering and painting	400,000		
Pinus Primary School	Construction to completion of one - 45 students' capacity classroom	800,000		
Segetet Primary School	Construction to completion of one - 45 students' capacity classroom	800,000		
Soil Conservation Primary School	Construction of 4 roomed administration block with one staffroom to roofing level	1,000,000		
Tumaek Primary School	Construction to completion of one - 45 students' capacity classroom	800,000		

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kipsegi Primary School	Completion of one classroom; painting, tiles, ceiling and electrical installations.	500,000		
Barterar pry school	completion of one classroom; windows, doors, plastering	200,000		
Boror primary school	-Completion of one classroom; plastering, painting, door and windows	300,000		
chesigot primary school	Completion of a 4 roomed administration block; plastering, doors, windows, painting, ceiling and electrical installation	200,000		
chesonoi primary school	Completion of one classroom;plastering, flooring, windows, doors and painting.	300,000		
Boror primary school	Construction of a Classrooms foundation, Walling and roofing	500,000		
Kipsegi Secondary School	Construction to completion of 4 roomed administration block with one staffroom	2,500,000		
Korosiot Secondary School	Construction of 45 capacity science laboratory to roofing level	2,000,000		
Magire Secondary School	Construction of 45 capacity science laboratory to roofing level	2,000,000		
Menet Secondary School	Construction of 45 capacity science laboratory to roofing level	2,000,000		

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Ndubusat Girls Secondary School	Construction of 5 roomed administration/tuition block with one staffroom to roofing level	2,000,000		
Siwot Secondary School	Construction of 45 capacity science laboratory to roofing level	2,000,000		
Tulwapmoi Secondary School	Construction of 5 roomed administration block with one staffroom to roofing level	2,000,000		
Tunnel Secondary School	Completion of 200 capacity dining hall started by NG-CDF Kipkelion west in 2019/20DY; Plastering, installation of tiles, painting fascia board and installation of electricity.	2,000,000		
Kipkelion KMTC	Construction of two classrooms to completion, construction of administration block (foundation, walling, roofing, painting and electrical installation).	10,000,000	3,000,000	
Sub-Total		45,900,000	3,000,000	
Amounts due to other grants and other transfers				
emergency reserve		5,326,926		
sport		2,853,179		

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
emvironment		1,964,303		
kunyak police post	Construction to completion of 5 roomed Police Post with armoury, police cell, reception and 2 offices	2,000,000		
kipkelion ACC office	Purchase of land and Construction of Office (foundation walling and roofing)	700,000		
	Sub-Total	9,760,989.00		
Acquisition of assets				
Oversight Committee Expenses(itemize)		732,650.00		
Others (<i>specify</i>)				
strateegic plan		3,500,000		
	Sub-Total	3,500,000		
Funds pending approval		5,900,000.00	18931942	
	Grand Total	75,185,673.31	21,931,942	

Kipkelion West *Constituency*
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023
 Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End 2022-2023
Land				
Buildings and structures	1,800,000			1,800,000
Transport equipment	9,650,000			9,650,000
Office equipment, furniture and fittings	217,600			217,600
ICT Equipment, Software and Other ICT Assets	163,000			163,000
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	11,830,600			11,830,600

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

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
KAPKWEN SEC SCHOOL	1142853438	KCB LONDIANI	831800	
KIMANDUI PRY SCHOOL	1202644740	KCB LONDIANI	801847	
LALIAT PRY SCHOOL	1205231889	KCB LONDIANI	800788	
KUNYAK SEC SCHOOL	1165359227	KCB LONDIANI	3005475	
TINGATELLA PRY SCHOOL	1199476390	KCB LONDIANI	800131	
SIMOTWET SEC	1279519010	KCB LONDIANI	1600193	
KAPLELIT SEC SCHOOL	1203844530	KCB LONDIANI	1500001	
LILLOCH PRY SCHOOL	1164646036	KCB LONDIANI	800532	
LELU CENTRAL PRY SCHOOL	1204775893	KCB LONDIANI	800789	
KIPTENDEN SEC SCHOOL	1271182343	KCB LONDIANI	2018137	
CHEBIRIR PRY SCHOOL	1149871768	KCB LONDIANI	1600435	
KETITUI B PRY SCHOOL	1271610841	KCB LONDIANI	1601508	
BOROWET PRY	1239280017	KCB LONDIANI	806751	
CHEPNGOSOS PRY	1165398567	KCB LONDIANI	1500486	
BLUE HILLS PRY SCHOOL	1184322945	KCB LONDIANI	1800973	
MURAO PRY SCHOOL	1200045068	KCB LONDIANI	1299434	
KAPIAS SECONDARY SCHOOL	1125239751	KCB LONDIANI	469009	
MURAO SEC SCHOOL	1151018368	KCB LONDIANI	575	

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
LELU SECONDARY SCHOOL	1275256465	KCB LONDIANI	2664	
BARSELE SEC	1271116308	KCB LONDIANI		103
MAGIRE SEC	1149752998	KCB LONDIANI		1306053
SIRET SEC	1174795530	KCB LONDIANI		359
SIMOTWET SEC	1279519010	KCB LONDIANI		1384
KIMOLOGIT SEC	1144240115	KCB LONDIANI		568
CHEPRECHEI SEC	1117864812	KCB LONDIANI		8
KIPTERIS GIRLS	1107179831	KCB LONDIANI		404996
KOISAGAT SEC SCH	1156775086	KCB LONDIANI		2523
BOROWET PRY	1239280017	KCB LONDIANI		7942
TIMBILL PRY	1234734613	KCB LONDIANI		552
LALIAT PRY	1205231889	KCB LONDIANI		1853
KABIRONG PRY	1203853432	KCB LONDIANI		496
KABOROK B PRY	1199597767	KCB LONDIANI		267
SERENG PRY	1198520132	KCB LONDIANI		1238
KOISAGAT PRY	1171189230	KCB LONDIANI		2448
LELDET PRI.	1167337530	KCB LONDIANI		1158
CHEPNGOSOS PRY	1165398567	KCB LONDIANI		486
IMBARAGAI PRY	1157651410	KCB LONDIANI		2500
TUMAER PRY	1137700173	KCB LONDIANI		309

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
SAOSET PRY	1137376821	KCB LONDIANI		450
SUGUTEK PRY SCH	1103332317	KCB LONDIANI		681
TOTAL			22041524	1736374

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

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)
1.0	Long outstanding unrepresented cheques	Stale cheques replaced	Not resolved, Submitted evidence awaiting audit comment	
2.0	Land without ownership documents	Title deeds processing ongoing	Not resolved	
3.0	Incomplete multipurpose hall at tunnel secondary school	Project is complete and in use. Submitted evince of photo of the same	Not resolved	
4.0	Failure to remit taxes to kenya	We have submitted payment to KRA. We have avail evidence to audit team	Not resolved	
5.0	Delay in project implementation	The projects are complete and in use. We have submitted evidence to audit team	Not resolved	
6.0	Failure to constitute a constituency oversight committee	The constituency oversight committee was constituted. We have avail there appointment letter.	Not Resolved	

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Cheres
 Name: Caroline Cheres
 Fund Account Manager.

