

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

**REPORT: 27 FEB 2025**

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BY: Hon. Naomi Waga MP  
Deputy Majority Party Whip  
OF: A. Shibusko  
Thursday

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND -  
BARINGO CENTRAL CONSTITUENCY**

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



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
BARINGO CENTRAL CONSTITUENCY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2024

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

**Comparative Year**- Means the prior period.

## 2. Key Constituency Information and Management

### (a) Background information

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

### Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and, in particular, expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

#### **Vision**

Equitable Socio-economic development countrywide.

#### **Mission**

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

#### **Core Values**

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

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**Functions of NG-CDF Committee**

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

**(b) Key Management**

The NGCDF Baringo Central Constituency's day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

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

No	Designation	Name
1.	AIE holder	Michael Kones
2.	National Sub-County Accountant	Fredrick Mala Ndege
3.	Chairman NGCDFC	Jennifer Chepkwony
4.	Member NGCDFC	John Kipyakwai

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF Baringo central Constituency Headquarters**

P.O. Box 546  
NGCDF Building/House/Plaza  
County Commissioner Compound

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Kabarnet, KENYA

**(f) NGCDF Baringo Central Constituency Contacts**

Telephone: (254) 720130252  
E-mail: [cdfbaringocentral@ngcdf.go.ke](mailto:cdfbaringocentral@ngcdf.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(g) NGCDF Baringo Central Constituency Bankers**

Kenya Commercial Bank  
Kabarnet Branch  
Account Number: 1103775839  
P.o Box 175- 30400  
Kabarnet, Kenya

**(h) Independent Auditor**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

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



3. NG-CDFC Chairmani’s Report



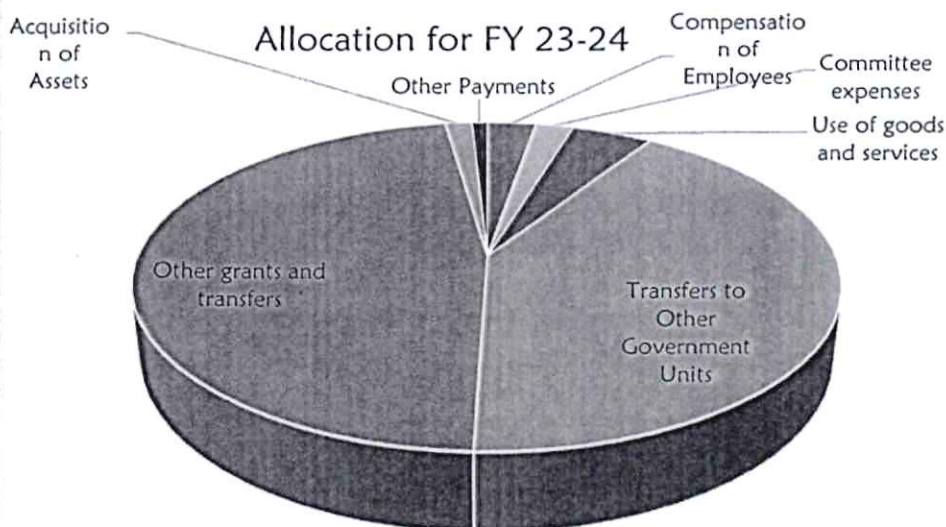
Jennifer Chepkwony  
Chairperson, Baringo Central NG-CDF

Annual Constituency Allocation

I am pleased to present the unaudited financial statements for NG-CDF Baringo Central Constituency for the financial year ended 30th June 2024. During the year, the Constituency was allocated a total of Kshs184,134,443 as normal allocation

On receipt of the above allocations, Baringo Central National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2023/2024, we received 76% of the normal Constituency funding equivalent to Kshs140,000,000 plus balance brought forward of Kshs24,703,706 and undisbursed fund of Kshs 57,087,603 totalling to kshs 221,791,308.54 these funds were then disbursed to earmarked projects.

The original budget and the allocation per sector is as indicated on the pie chart below;



### Budgetary Appropriations

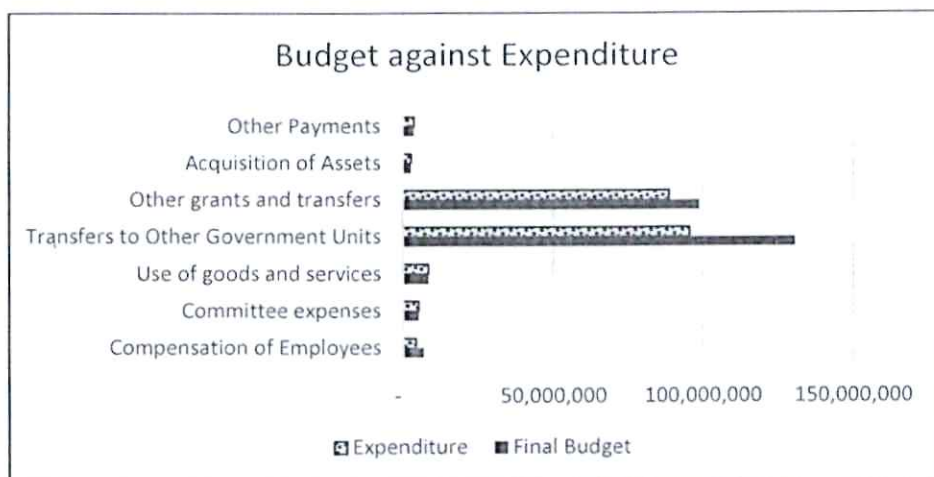
During the financial year 2023/2024, the overall budget utilization stood at 83.4% percent based on the funds received. This was achieved due to squat disbursement of funds received to earmarked projects by the NGCDF Committee. During the period a total of Kshs140,000,000 was received out of which Total allocation of Kshs 184,134,443 for financial year 2023/2024.

During the year under review a total of Kshs140,000,000 was received, balance brought forward and undisbursed fund in 2022/2023 of Kshs24,703,706 and 57,087,603 respectively totaling to Kshs221,791,308.54 to be utilized against Kshs207,495,875

### Sector Prioritization

During the year, a total of Kshs95,547,367 was allocated as transfers to other government units which consist of transfers to primary schools secondary schools, the committee allocated a total of Kshs88,673,504 to other grants and transfers which consists of Bursary, Mocks and CATs, Sports, Environment, Security and Emergency. Other allocations are the statutory allocation which consist of administration and monitoring and evaluation

The actual expenditure against the budget during the financial year is as shown below

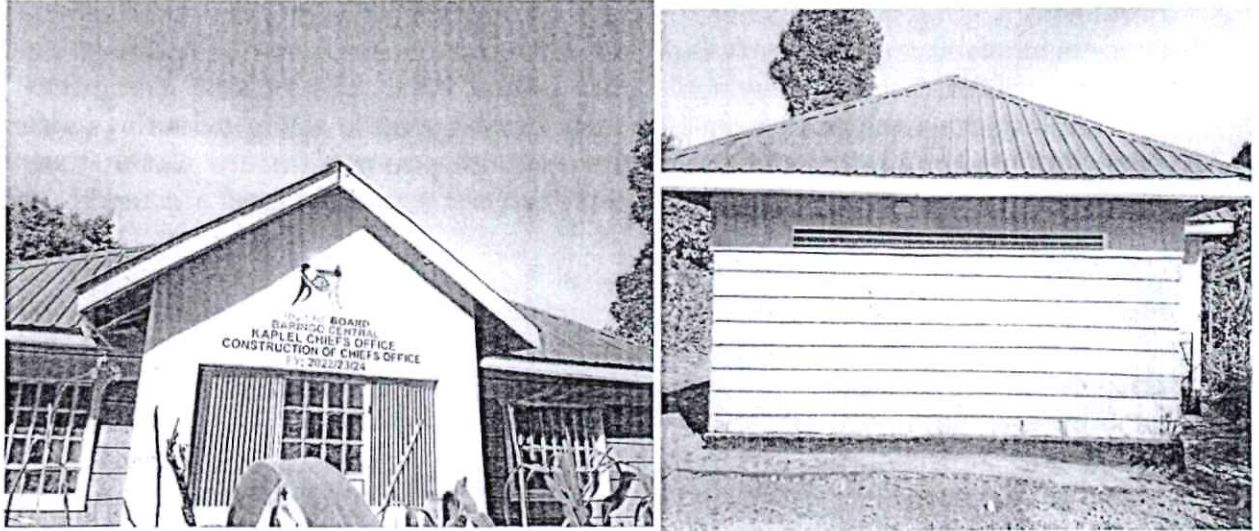


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**Achievements and Major Undertakings**

During the year, the NGCDF committee disbursed a total of Kshs61,866,981 as bursary to needy students in secondary, tertiary institutions and universities which benefited a total of 6022 students . Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories and toilets. The continued



funding towards the education sector in the Constituency has contributed to increased enrolment in primary and secondary whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Other major projects undertaken during the year which are complete and ongoing are provided below

*CONSTRUCTION OF KAPLEL CHIEFS OFFICE*



**TIMBOIYWO DAY AND MIXED PRIMARY SCHOOL**

#### Development Planning

The Constituency Development Fund continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the Committee is reviewing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The NGCDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

#### Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2023/2024. These encompass, inadequate record keeping by the project management committee, delayed submission of returns and failure by the PMC to comply with the public procurement procedures and regulations.

Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2023/2024 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2023/2024.

I wish to sincerely thank the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions even performing better and attaining better assessments in its performance targets for FY 2024/2025.



.....  
**Name: JENNIFER CHEPKWONY  
CHAIRMAN NGCDF COMMITTEE**

4. Statement of Performance Against Predetermined Objectives for FY2023/2024

Introduction

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

The key development objectives of the *NGCDF Baringo Central Constituency 2023-2027* plan are to:

- 1) increase students enrolment in schools in the constituency
- 2) empower the Baringo Central Constituency youth digitally to effectively participate in the digital economy
- 3) mitigate climate change through improved forest cover
- 4) enhance operational efficiency of NGCDF to serve the resident better

**Progress on the attainment of Strategic development objectives**

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary's beneficiaries at all levels</li> </ul>	In FY 23/24 -we Constructed 38 classrooms(35 in primary schools and 3 in secondary schools), dormitories 3, 5 Administration blocks, laboratories nil - Bursary beneficiaries at all levels were 6041(secondary schools 4000 and 2041 in tertiary

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				institutions) in 23/24 as per the attached schedules
Security	To improve Security by equipping, facilitating and enhancing capacity of provincial administration and other security organs for service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure constructed in the 5 wards in the constituency and the police stations	During financial year we built 4 chiefs offices (sagasak chiefs office, sacho mosop chiefs office, kituro chiefs office, kapyemit chiefs office)
Environment	Improve access to clean water and increase forest cover for environmental conservation and fruitation for food security and income	Drill boreholes for access to clean water, forest cover and fruits in public institutions	Number of boreholes drilled. The number of trees and fruits in the public institutions.	The number of schools which was planted with tree seedlings was 70 Schools
Sports	To promote participation of local sport teams and athletes in sporting events	Reduced dependence and spur economic growth through sports	Number of sporting teams and athletes benefitting from the sports kitty.	The number of sporting teams which benefitted from the kitty was 10 and athletes 200
Emergency	To undertake emergency intervention in the constituency	Reduce in the number of disaster in the constituency.	The number of emergency interventions put in place to mitigate.	Increase the emergency response

**5. Governance Statement**

**a. NG-CDFC process of appointment**

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

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

The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board.

The current NGCDFC members were gazetted in December 16<sup>th</sup> 2022 and the first meeting was held in 3<sup>rd</sup> July 2023.

The persons appointed are drawn from different groupings as follows:

**THE KENYA GAZETTE**

**BARINGO CENTRAL NG-CDFCs members approval,**

<b>NAME</b>	<b>ROLE</b>	<b>DATE OF GAZETEMENT</b>
Joram Chesire	Male Youth Representative	16 <sup>th</sup> Dec 2022
John kipyakwai	Male Adult Representative	16 <sup>th</sup> Dec 2022

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Gloria Kibet	Female Youth Representative	16 <sup>th</sup> Dec 2022
Jennifer Chepkwony	Female Adult Representative	16 <sup>th</sup> Dec 2022
Symon Cheplikwony	Representative of the Persons Living with Disability	16 <sup>th</sup> Dec 2022
Shadrack Kaplawat	Mominee of the Constituency Office (Male)	16 <sup>th</sup> Dec 2022
Grace Chebii	Nominee of the Constituency Office (Female)	16 <sup>th</sup> Dec 2022

**b. NG-CDFC Tenure**

The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

**c. The Role of the Constituency Committee**

The functions of a Constituency Committee shall be to:

1. Build the capacity of project management committees and sensitize the Community on the operations of the Fund.
2. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency.
3. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the NGCDF Act.
4. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
5. Ensure that project reports are prepared and submitted to the Board.
6. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund.
7. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board to comply with section 39(4) of the Act.



8. Ensure projects are labelled in accordance with the guidelines issued by the Board and perform any other function assigned to it by the Board.

**d. Removal of a member**

As per the act, a member of the Constituency Committee may be removed from office on any one or more of the following grounds—

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

A decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

**e. NG-CDFC Induction and training**

Baringo Central conducted a training induction at Mombasa for NGCDFCs, staffs and technical team during the month of may 2024. The training entails teachings on NG-CDF act, drugs and substance abuse, HIV and Aids and emerging issues.

**f. Number of meetings;**

NG-CDF Act Section 41 stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Baringo Central Constituency, the NG-CDF Committee conducted 24 meetings and 2 sub-committee meetings.

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S.No	NG-CDFC COMMITTEE MEMBERS	25/7/23	28/7/23	1/8/23	24/8/23	25/9/23	19/10/23	26/10/23	1/11/23	13/11/23	9/12/23	28/12/23	10/1/24	11/1/24	25/1/24	7/2/24
1	Shadrack kaplawat	✓	✓				✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Gloria kibet	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Joram Chesire	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Jennifer Chepkwony	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	John Kipyakwai	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Grace Chebii	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Symon Cheplikwony	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Monicah Itatwah	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	Michael Kones	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	Phylis rotich	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

**g. Remuneration Rates**

NG-CDFC members are paid sitting allowance of Kshs 5,000 apart from the Chairperson whose sitting allowance is Kshs 7,000.

**h. Disclose the policy on conflict of interest**

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

**i. Succession plan**

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

**j. Ethics and code of conduct**

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

**k. Risk Management**

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

- Identifying risks,
- Analyse risks,
- Prioritization of risk,
- A solution for implementation is sort,

## 6. Environmental and Sustainability Reporting

Baringo Central NG-CDF lies in a semi arid area, good for planting trees. In financial year under review NGCDF Baringo Central allocated Kshs. 2,000,000 for planting trees in 70 public institutions thus NGCDF Baringo Central has a comprehensive plan to increase tree planting across all institutions within the constituency.

### 1. Sustainability strategy and profile -

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

- a. **Education and Training:** Baringo Central 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 heavy rains that have adversely affected the implementation of some project activities and thereby limiting the potential benefits envisaged in using some projects as development strategy within the constituency. On macro levels FY 23/24 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken

## 2. Environmental performance

- Comply with all environmental legislation, regulation and approved codes of practice
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air and water.
- Seeking to keep wastage to a minimum and maximise the efficient use of materials and resources
- Managing and disposing of all wastage in a responsible manner
- Providing training for NGCDFC and NGCDF Staff.

## 3. Employee welfare

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

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

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

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

Baringo central Constituency is committed to fair and ethical market practices.

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

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

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-**

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

**Public Participation in Project Identification and Implementation and Monitoring**

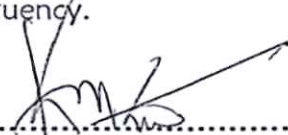
Baringo central Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects,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

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

**Public Awareness**

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

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

  
.....  
Name: Michael Kones  
Fund Account Manager.

10 SEP 2024

## 7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Baringo Central Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Baringo Central Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Baringo Central 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.



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

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The Accounting Officer in charge of the NGCDF Baringo Central Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF-Baringo Central Constituency financial statements were approved and signed by the Accounting Officer on 16-9-2024.

  
.....

Name: Jennifer Chepkwony  
Chairman – NGCDF Committee

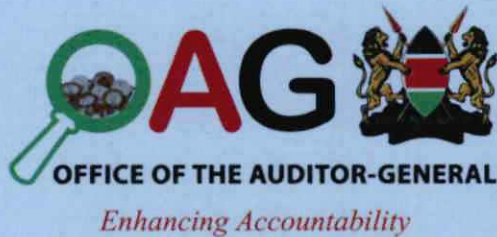
  
.....

Name: Michael Kones  
Fund Account Manager

10 SEP 2024

# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BARINGO CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024**

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### **PREAMBLE**

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

- A. Report on 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 the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

## REPORT ON THE FINANCIAL STATEMENTS

### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Baringo Central Constituency set out on pages 1 to 55, which comprise the statement of financial assets and liabilities as at 30 June, 2024 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 National Government Constituencies Development Fund - Baringo Central Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 as amended in 2022 and the Public Finance Management Act, 2012.

### Basis for Qualified Opinion

#### 1. Inaccuracies in the Financial Statements

Review of the financial statements submitted for audit reveals inaccuracies as detailed below;

- i. Note 19.3 to the financial statements reflects unutilized fund balance of Kshs.58,429,877 which includes amounts due to other government entities and acquisition of assets balances of Kshs.35,245,266 and Kshs.5,147 respectively. However, Annex 3 to the financial statements discloses balances of Kshs.43,095,266 and Kshs.2,005,147 resulting in variances of Kshs.7,850,000 and Kshs.1,999,998 which have not been reconciled or explained.

In the circumstances, the accuracy and completeness of unutilized amounts due to other government entities and acquisition of assets balances of Kshs.35,245,266 and Kshs.5,147 respectively could not be confirmed.

- ii. The financial statements reflect comparative amounts and balances which differ with corresponding amounts and balances reflected in the prior year audited financial statements as detailed below;

Item	Comparative Balance as Per 2023/2024 Financial Statements (Kshs.)	Balance as Per 2022/2023 Audited Financial Statements (Kshs.)	Variance (Kshs.)
<b>Statement of Receipts and Payments</b>			
Other payments	500,000	-	500,000
<b>Statement of Assets and Liabilities</b>			
Retention	-	280,501	(280,501)
Net financial Assets	24,703,706	24,423,204	280,502
Fund balance b/f	1,982,084	1,701,582	280,502
Net Financial Position	24,703,706	24,423,204	280,502

The variances have not been explained or reconciled.

In the circumstances, the accuracy of the respective balances could not be confirmed.

## 2. Unsupported Project Management Committees Account Balances

Note 18.4 to the financial statements reflects Project Management Committees (PMC) account balances totalling Kshs.4,420,141 as further disclosed in Annex 5 to the financial statements. However, cash books and bank reconciliations statements in support of Project Management Committees (PMC) account balances were not provided. In addition, the PMC bank balances have not been transferred to the Constituency account. This was contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 states that all unutilized funds of the Project Management Committee shall be returned to the Constituency bank account.

In the circumstances, the accuracy and completeness of Project Management Committees (PMC) account balances of Kshs.4,420,141 could not be confirmed. In addition, Management was in breach of the law.

## 3. Misstated Other Operating Expenses

The statement of receipts and payments reflects use of goods and services amount of Kshs.8,468,339 which includes other operating expenses amount of Kshs.1,782,000 as disclosed in Note 6 to the financial statements. However, review of the documentation provided revealed that the amount relates to the committee expenses.

In the circumstances, the accuracy and completeness of other operating expenses amount of Kshs.1,782,000 could not be confirmed.

## 4. Unsupported Bursaries

The statement of receipts and payments reflects other grants and transfers amount of Kshs.88,724,504 which includes bursary-secondary schools and bursary- tertiary institutions amounts of Kshs.36,537,302 and Kshs.25,329,679 respectively as disclosed in Note 8 to the financial statements. However, the bursaries were not supported by financial return acknowledging receipt of fund and confirming that the amounts have been credited to the school/ College fees accounts for the targeted beneficiaries as required by Guideline f of National Government Constituencies Development Fund Board circular referenced N-CDFB/CEO/BOARD CIRCULARS VOL II (021) of 18 June, 2020 which requires the Officer of the Board seconded to the Constituency to put mechanisms aimed at ensuring that the recipient education institution remits back to National Constituencies Development Fund (NG-CDF) Committee a financial return acknowledging receipt of funds and confirming that the amounts have been credited to the School/ College fees accounts for the targeted beneficiaries. It was not possible to confirm whether the bursaries were applied for the intended purpose.

In the circumstances, the propriety of bursary-secondary schools and bursary- tertiary institutions amounts of Kshs.36,537,302 and Kshs.25,329,679 respectively could not be confirmed. In addition, Management was in breach of the law.

#### **5. Unsupported Committee Expenses**

The statement of receipts and payments reflects committee expenses amount of Kshs.4,923,475 which includes sitting allowance and other committee expenses amounts of Kshs.3,138,405 and Kshs.1,785,070 respectively as disclosed in Note 5 to the financial statements. Review of other committee expenses records revealed that the expenditure was incurred on allowances for the Constituency Committee members while inspecting various projects funded by the Constituency during the year under review. However, reports on monitoring and evaluation exercise were not provided for review. This was also in contravention of

In the circumstances, the accuracy and completeness of sitting allowance and other committee expenses amounts of Kshs.3,138,405 and Kshs.1,785,070 respectively could not be confirmed.

#### **6. Unsupported Project Management Committees Account Balances**

Note 19.4 to the financial statements reflects Project Management Committees (PMC) account balances totalling Kshs.13,309,913 as further disclosed in Annex 5 to the financial statements. However, cash books, certificate of bank balances and bank reconciliations in support of Project Management Committees (PMC) account balances were not provided. Further, the PMC bank balances have not been transferred to the Constituency account. This was contrary to Section 12 (8) of the National Government Constituencies Development Fund Act, 2015.

In the circumstances, the accuracy and completeness of the PMC account balances totalling Kshs.13,309,913 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Baringo Central Management in accordance with ISSAI 130 on the 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.265,976,752 and Kshs.221,842,309 respectively resulting to under-funding of Kshs.44,134,443 or 17% of the budget. Further, the Fund spent an amount of Kshs.207,546,875 against actual receipt of Kshs.221,842,309 resulting to an under-utilization of Kshs.14,295,434 or 6% of the actual receipts.

The under-funding and under-utilization affected the planned activities of the Fund 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 judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance which have remained unresolved as at 30 June, 2024.

### **Other Information**

The Management is responsible for the other information set out on page iv to xxiv which comprise of Key Constituency Information and Management, Constituencies Fund Committee Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and

Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Overemployment of Staff at the Constituency Office**

The statement of receipts and payments and, as disclosed in Note 4 to the financial statements, reflects compensation of employees amounting to Kshs3,885,290. Review of employment records revealed that the Constituency Office has eight (8) employees who are on permanent and pensionable terms and one casual. This was contrary to National Government Constituencies Development Fund Board Circular dated 24 June, 2013 which recommends that employment positions in the Constituency Fund offices should not exceed five (5).

In addition, the casual employee had been engaged 12 months which is contrary to section 37 of the employment Act ,2007 which states that a casual employee should be converted to a term contract where a casual employee works for a period or a number of continuous working days which amount in aggregate to the equivalent of not less than one month.

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

#### **2. Failure to Conduct Public Participation on Project Proposals**

The statement of receipts and payments reflects transfers to other government units amount of Kshs.95,547,367 which includes transfers to primary schools and transfers to secondary schools amounts of Kshs.73,702,367 and Kshs.21,845,000 respectively as disclosed in Note 7 to the financial statements. However, documentary evidence to confirm that public participation was conducted on the projects proposed for implementation was not provided for audit review. This is contrary to section 27(1), 27(2) and 28(1) of the National Government Constituencies Development Fund Act, 2015 which states that the chairperson of the Constituency Committee shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency and that the Constituency Committee shall deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects.

Further, Section 28(1) of the Act states that the list of the proposed constituency projects shall be submitted to the Board within three months of the official release of the allocation table by the Board or such other time as may be determined by the Board.

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

### **3. Non-Compliance with the Public Sector Accounting Standards Board Financial Reporting Template**

Review of the financial statements submitted for audit revealed the following;

- i. The table of contents should be page I instead of ii and the other subsequent pages should follow accordingly that is Acronyms and definition of terms should be in page ii instead of page iii, Key constituency information should be in page iii instead of page iv, -NGCDFC chairpersons report should be in page vii instead of page viii, The statement of performance against predetermined objectives for 2023-2024 should be in page x and not xi, The governance statement should be in page xiii instead of xiv, The environmental and sustainability reporting should be page xviii instead of xiv, The statement of management responsibilities should be in page xxii instead of xxiii, and the report of the independent Auditors on the NGCDF-Baringo Central Constituency should be on page xxiv instead of xxv.
- ii. The financial years 2023/2024 and 2022/2023 as indicated in notes 2,3,10 and 19.5, have been interchanged.

In the circumstances, the financial statements have not been presented in compliance with the Public Sector Accounting Standards Board Financial Reporting Template and IPSAS.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

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

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

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

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

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

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

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**31 December, 2024**


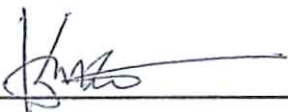
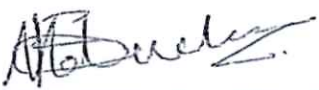
*National Government Constituencies Development Fund (NGCDF)  
Baringo Central Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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

	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	197,087,603	88,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	51,000	-
<b>TOTAL RECEIPTS</b>		<b>197,138,603</b>	<b>88,000,000</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,885,290	2,104,181
Committee expenses	5	4,923,475	3,671,586
Use of goods and services	6	8,468,339	4,634,965
Transfers to Other Government Units	7	95,547,367	3,200,000
Other grants and transfers	8	88,724,504	51,092,977
Acquisition of Assets	9	2,497,900	74,669
Other Payments	10	3,500,000	500,000
<b>TOTAL PAYMENTS</b>		<b>207,546,875</b>	<b>65,278,378</b>
<b>SURPLUS/DEFICIT</b>		<b>(10,408,272)</b>	<b>22,721,622</b>

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

The Constituency financial statements were approved by the NGCDFC on 16-9-  
2024 and signed by:

Chairman NG-CDF  
Committee

Name: Jennifer Chepkwony

Fund Accountant Manager

Name: Michael Kones

National Sub-County  
Accountant

Name: Fredrick M. Ndege  
ICPAK M/No: 20470

13 SEP 2024

RECEIVED  
BARINGO CENTRAL CONSTITUENCY  
INTERNAL AFFAIRS

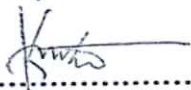
*National Government Constituencies Development Fund (NGCDF)  
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Annual Report and Financial Statements for The Year Ended June 30, 2024*

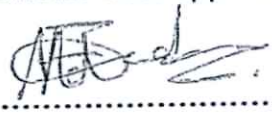
10. Statement of Assets and Liabilities as at 30th June, 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	11A	14,295,434	24,703,706
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		14,295,434	24,703,706
Accounts Receivable			
Outstanding Imprests	12	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>14,295,434</b>	<b>24,703,706</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable (Deposits)			
Retention	13	-	-
Gratuity	14	-	-
<b>NET FINANCIAL ASSETS</b>		<b>14,295,434</b>	<b>24,703,706</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	15	24,703,706	1,982,084
Prior year adjustments	16	-	-
Surplus/Deficit for the year		(10,408,272)	22,721,622
<b>NET FINANCIAL POSITION</b>		<b>14,295,434</b>	<b>24,703,706</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NGCDFC on 16-9-2024 and signed by:

  
.....  
Chairman NG-CDF  
Committee  
Name: Jennifer Chepkwony

  
.....  
Fund Accountant Manager  
Name: Michael Kones

  
.....  
National Sub-County  
Accountant  
Name: Fredrick M. Ndege  
ICPAK M/No: 20470

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

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

		2023-2024	2022-2023
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	197,087,603	88,000,000
Other Receipts	3	51,000	-
		197,138,603	88,000,000
Payments for operating activities			
Compensation of Employees	4	3,885,290	2,104,181
Committee expenses	5	4,923,475	3,671,586
Use of goods and services	6	8,468,339	4,634,965
Transfers to Other Government Units	7	95,547,367	3,200,000
Other grants and transfers	8	88,724,504	51,092,977
Other Payments	10	3,500,000	500,000
		205,048,975	65,203,709
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		(7,910,372)	22,796,291
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(2,497,900)	(74,669)
Net cash flows from Investing Activities		(2,497,900)	(74,669)
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		(10,408,272)	22,721,622
Cash and cash equivalent at BEGINNING of the year	11	24,703,706	1,982,084
Cash and cash equivalent at END of the year		14,295,434	24,703,706

*National Government Constituencies Development Fund (NGCDF)  
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**12. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2024**

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisat
	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	184,134,443	24,703,706	57,087,603	265,925,752	221,791,309	44,134,443	83%
Proceeds from Sale of Assets				-	-	-	0%
Other Receipts		51,000		51,000	51,000	-	100
<b>TOTAL RECEIPTS</b>	<b>184,134,443</b>	<b>24,754,706</b>	<b>57,087,603</b>	<b>265,976,752</b>	<b>221,842,309</b>	<b>44,134,443</b>	<b>83%</b>
PAYMENTS							
Compensation of Employees	4,547,612	2,100,302	-	6,647,914	3,885,290	2,762,624	58%
Committee expenses	3,564,000	1,360,069	-	4,924,069	4,923,475	594	100
Use of goods and services	7,717,904	750,827	-	8,468,731	8,468,339	392	100
Transfers to Other Government Units	71,992,633	11,000,000	47,800,000	130,792,633	95,547,367	35,245,266	73%
Other grants and transfers	82,059,248	9,492,508	7,287,602	98,839,358	88,724,504	10,114,854	90%
Acquisition of Assets	2,503,046		1	2,503,047	2,497,900	5,147	100
Other Payments	1,500,000		2,000,000	3,500,000	3,500,000	-	100
Funds pending approval	10,250,000	51,000		10,301,000		10,301,000	
<b>TOTAL</b>	<b>184,134,443</b>	<b>24,754,706</b>	<b>57,087,603</b>	<b>265,976,752</b>	<b>207,546,875</b>	<b>58,429,877</b>	<b>78%</b>

*National Government Constituencies Development Fund (NGCDF)  
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*The allocation for 2023/2024 is Kshs 184,134,443 and the adjustment was made in column b on the balance brought forward in the financial year 2022/2023 Kshs 24,703,706 and undisbursed fundofkshs 57,087,603 hence the allocation and unutilized fund totals to Kshs 265,925,752 being the funds utilized within the financial year under review. On the receipts, the total receipt from NGCDF Board is 83.4%. equivalent to 140,000,000*

- i. the total receipt from NG-CDF board is 83.4% Equivalent to Kshs140,000,000*
- ii. On the compensation of employees, 58.4% was utilized due to additional funds from previous year which was unutilized*
- iii. Use of goods and services, 100% was utilized*
- iv. Transfer to other Government units, 68.9% were utilized*
- v. Other grants and transfers, 89.4% was utilized*
- vi. Acquisition of assets is 55.5% was utilized.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	58,429,877
Less undisbursed funds receivable from the Board as at 30th June 2024	44,134,443
	14,295,434
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2023/2024	14,295,434

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,547,612	2,100,302	-	6,647,914	3,885,290	2,762,624
1.2 Committee allowances	1,248,000	610,069		1,858,069	1,857,475	594
1.3 Use of goods and services	4,773,050	750,827		5,523,877	5,523,739	138
Sub-total	10,568,662	3,461,198		14,029,860	11,266,504	2,763,356
2.0 Monitoring and evaluation						
2.1 Capacity building	2,050,000			2,050,000	2,050,000	-
2.2 Committee allowances	2,316,000	750,000		3,066,000	3,066,000	-
2.3 Use of goods and services	894,854			894,854	894,600	254
Sub-total	5,260,854	750,000		6,010,854	6,010,600	254



*National Government Constituencies Development Fund (NGCDF)*  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1				-		-
				-		-
Sub-total				-		-
4.0 Emergency						
4.1 Primary Schools	6,500,000	2,629,940		9,129,940	6,350,000	2,779,940
4.2 Secondary schools	1,000,000	2,000,000		3,000,000	850,000	2,150,000
4.3 Tertiary institutions				-		-
4.4 Security projects		2,000,000		2,000,000		2,000,000
4.5 Others	1,729,569			1,729,569	1,547,523	182,046
Sub-total	9,229,569	6,629,940	-	15,859,509	8,747,523	7,111,986
5.0 Bursary and Social Security						
5.1 Primary Schools				-		-
5.2 Secondary Schools	35,500,000	899,700	137,602	36,537,302	36,537,302	-
5.3 Tertiary Institutions	10,000,000			10,000,000	10,000,000	-
5.4 Universities	15,329,679			15,329,679	15,329,679	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
Sub-total	60,829,679	899,700	137,602	61,866,981	61,866,981	-
6.0 Sports						
6.1		1,962,868		1,962,868	1,401,000	561,868
6.2				-		-
Sub-total		1,962,868		1,962,868	1,401,000	561,868
7.0 Environment						
7.1 Primary schools	2,000,000		1,000,000	3,000,000	2,009,000	991,000
7.2				-		-
Sub-total	2,000,000	-	1,000,000	3,000,000	2,009,000	991,000
8.0 Primary Schools Projects (List all the Projects)						
Ochii Primary School	600,000			600,000	600,000	-
Kamuma Primary School	2,000,000			2,000,000	2,000,000	-
Kamuma Primary School	250,000			250,000	250,000	-
Cheplongon Primary School	1,000,000			1,000,000	1,000,000	-
Kisonei Primary School	800,000			800,000	800,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Riwo Primary School	900,000			900,000	900,000	-
Kapkony Primary School	500,000			500,000		500,000
Tilelon Primary School	1,000,000			1,000,000	1,000,000	-
Kurumbopsoo Primary School	402,367			402,367	402,367	-
Bokorin Primary School	1,100,000			1,100,000	1,100,000	-
Kisok Primary School	1,000,000			1,000,000	1,000,000	-
Kapsogo Primary School	1,000,000			1,000,000	1,000,000	-
Kirandich Primary School	1,000,000			1,000,000	1,000,000	-
Borowonin Primary School	1,500,000			1,500,000		1,500,000
Magonoi Primary School	400,000			400,000		400,000
Kiplabal Primary School	1,500,000			1,500,000		1,500,000
AIC Visa Oshwal primary school	2,450,000			2,450,000	2,450,000	-
Koisomo Primary School	1,000,000			1,000,000	1,000,000	-
Kamwen Primary School	50,000			50,000	50,000	-
Kapyemit Primary School	500,000			500,000		500,000
Sironoi Primary School	500,000			500,000	500,000	-
Salawa Primary School	1,200,000			1,200,000	1,200,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kakwane Primary School	700,000			700,000		700,000
Kapchemon Primary School	1,000,000			1,000,000		1,000,000
Ngolong Primary School	500,000			500,000	500,000	-
Kapsigorian Primary School	1,000,000			1,000,000		1,000,000
Kapkokwon Primary School	1,000,000			1,000,000	1,000,000	-
Turkwo Primary School	400,000			400,000	400,000	-
Kapkelelwaprimary School	650,000			650,000	650,000	-
Timboiywo Primary School	2,000,000			2,000,000	2,000,000	-
Kimotony Primary School	700,000			700,000		700,000
Saimet Primary School	800,000			800,000		800,000
Kaplop Primary School	500,000			500,000		500,000
Koyorus Primary School	1,000,000			1,000,000		1,000,000
Kewamoi Primary School	500,000			500,000		500,000
Tartar Primary School	800,000			800,000		800,000
Konoiywo Primary School	1,500,000			1,500,000		1,500,000
Bosin Primary School	500,000			500,000		500,000
Kokorwonin Primary School	500,000			500,000		500,000
Kabirmoi Primary School	500,000			500,000		500,000
Kitumbei Primary School	1,000,000			1,000,000	1,000,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Ngetmoi Primary School	500,000			500,000	500,000	-
Kituro Primary School	500,000			500,000	500,000	-
Kapkomoi Primary School	1,000,000			1,000,000		1,000,000
Kipkaech Primary School	1,300,000			1,300,000	1,300,000	-
Kaptumo Primary School	500,000			500,000		500,000
Sesya Primary School	500,000			500,000	500,000	-
Bakwanin Primary School	1,345,000			1,345,000		1,345,000
Kaptara Primary School	1,345,000			1,345,000		1,345,000
Seguton Primary School	2,047,633			2,047,633		2,047,633
Kapropita Primary School	1,345,000			1,345,000		1,345,000
Kurumbopsoo Primary School	1,345,000			1,345,000		1,345,000
Kaprogonya Primary School	1,345,000			1,345,000		1,345,000
Kiboino Primary School	1,345,000			1,345,000		1,345,000
Seretunin Primary School	1,345,000			1,345,000		1,345,000
Sosion Primary School	1,345,000			1,345,000		1,345,000
Ochii Special School	2,047,633			2,047,633		2,047,633
Tabarin Primary School	1,345,000			1,345,000		1,345,000
Kisok Primary School	1,345,000			1,345,000		1,345,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Tenges primary school		1,000,000	500,000	1,500,000	1,500,000	-
Tenges primary school		2,000,000		2,000,000	2,000,000	-
kipkutuny primary school		1,000,000		1,000,000	1,000,000	-
Lelbatai primary school			300,000	300,000	300,000	-
Cheplongon primary school		1,000,000		1,000,000	1,000,000	-
Kamuma primary school		1,000,000		1,000,000	1,000,000	-
Moswo primary school		1,000,000		1,000,000	1,000,000	-
Kisonei primary school			800,000	800,000	800,000	-
Mogorwo primary school		1,200,000		1,200,000	1,200,000	-
sosion primary school		800,000		800,000	800,000	-
kabasis primary school			1,900,000	1,900,000	1,900,000	-
Timboiywo primary school			1,400,000	1,400,000	1,400,000	-
Kesetan primary school		1,000,000		1,000,000	1,000,000	-
Kabirmoi primary school		1,000,000		1,000,000	1,000,000	-
Kaplop primary school			1,000,000	1,000,000	1,000,000	-
Kimotony primary school			800,000	800,000	800,000	-
Kewamoi primary school			1,000,000	1,000,000	1,000,000	-
Tandui primary school			1,000,000	1,000,000	1,000,000	-
Moi teachers primary school			1,000,000	1,000,000	1,000,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kapkomoi primary school			800,000	800,000	800,000	-
kipkaech primary school			800,000	800,000	800,000	-
Kabarbarma primary school			1,000,000	1,000,000	1,000,000	-
Kituro primary school			1,000,000	1,000,000	1,000,000	-
Chebunyur primary school			1,000,000	1,000,000	1,000,000	-
Kitumbei primary school			500,000	500,000	500,000	-
Manaach primary school			800,000	800,000	800,000	-
Kaptumo primary school			500,000	500,000	500,000	-
Kapkoimet primary school			500,000	500,000	500,000	-
koisomo primary school			1,000,000	1,000,000	1,000,000	-
kipsoit primary school			1,100,000	1,100,000	1,100,000	-
kimoso primary school			500,000	500,000	500,000	-
tereben primary school			1,000,000	1,000,000	1,000,000	-
kapchemon primary school			1,000,000	1,000,000	1,000,000	-
kamwen primary school			1,000,000	1,000,000	1,000,000	-
kaptara primary school			1,000,000	1,000,000	1,000,000	-
orokwo primary school			1,000,000	1,000,000	1,000,000	-
Kapkokwon primary school			400,000	400,000	400,000	-
Kaptimbor primary school			1,000,000	1,000,000	1,000,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kakwane primary school			1,000,000	1,000,000	1,000,000	-
Chesongo primary school			1,000,000	1,000,000	1,000,000	-
Pemwai primary school			300,000	300,000	300,000	-
Kimagok primary school			1,000,000	1,000,000	1,000,000	-
Kiboi primary school			800,000	800,000	800,000	-
mumol primary school			1,000,000	1,000,000	1,000,000	-
kapcherebet primary school			1,000,000	1,000,000	1,000,000	-
Turkwo primary school			1,000,000	1,000,000	1,000,000	-
Yemo primary school			1,000,000	1,000,000	1,000,000	-
Kapkut primary			400,000	400,000	400,000	-
Borowonin primary school			1,000,000	1,000,000	1,000,000	-
Bokorin primary school			1,000,000	1,000,000	1,000,000	-
Kapsoo primary school			2,000,000	2,000,000	2,000,000	-
<b>Sub-total</b>	<b>58,047,633</b>	<b>11,000,000</b>	<b>38,100,000</b>	<b>107,147,633</b>	<b>73,702,367</b>	<b>33,445,266</b>
<b>9.0 Secondary Schools Projects (List all the Projects)</b>						
St. Mary's Day Secondary School	1,500,000			1,500,000	1,500,000	-



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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Riwo Mixed Day Secondary School	1,500,000			1,500,000	1,500,000	-
Kapsogo Day Secondary School	1,200,000			1,200,000	100,000	1,100,000
Kipsoit Mixed Day Secondary School	250,000			250,000	250,000	-
Kapchomuso Day Secondary School	800,000			800,000	800,000	-
Seretunin Day Secondary School	600,000			600,000	600,000	-
Oinobmoi Secondary School	2,500,000			2,500,000	2,500,000	-
AIC Kapkelelwa Secondary School	800,000			800,000	800,000	-
Kesetan Day Secondary School	700,000			700,000		700,000
Ngetmoi Girls Secondary School	1,000,000			1,000,000	1,000,000	-
Kaptorokwo Mixed Day Secondary School	595,000			595,000	595,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kapkawa Boys Secondary School	500,000			500,000	500,000	-
Talai High School	2,000,000			2,000,000	2,000,000	-
St. marystenges day school			1,000,000	1,000,000	1,000,000	-
Chepkero day secondary school			1,000,000	1,000,000	1,000,000	-
Kisonei day secondary school			500,000	500,000	500,000	-
Tabagon girls high school			1,000,000	1,000,000	1,000,000	-
Kipkaech day secondary school			3,000,000	3,000,000	3,000,000	-
Kapkomoi day secondary school			1,000,000	1,000,000	1,000,000	-
Oinobmoi secondary school			1,500,000	1,500,000	1,500,000	-
Kisok Day secondary school			700,000	700,000	700,000	-
Sub-total	13,945,000	-	9,700,000	23,645,000	21,845,000	1,800,000
10.0 Tertiary institutions Projects (List all the Projects)						
10.1				-		-
10.2				-		-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
10.3				-		-
Sub-total				-		-
11.0 Security Projects						
KapropitaSoi Chief's Office	500,000			500,000	500,000	-
Sagasak Assistant Chief's Office	1,200,000			1,200,000	1,200,000	-
Administration Police Service	500,000			500,000		500,000
Kaplel Chief's Office	1,700,000			1,700,000	1,700,000	-
Tiriony Chief's Office.	600,000			600,000	600,000	-
Kapyemit Assistant Chiefs Office	1,000,000			1,000,000	1,000,000	-
Kituro Chiefs Office	1,500,000			1,500,000	1,500,000	-
Salawa ACC Office	50,000			50,000	50,000	-
Baringo Central Base Commanders' Office	450,000			450,000		450,000
Kabasis Chiefs Office	500,000			500,000		500,000
SachoMosop Chiefs Office	1,500,000			1,500,000	1,500,000	-
Ewalel Chiefs Office	500,000			500,000	500,000	-
Dos office tenges			400,000	400,000	400,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Saimet chiefs office			500,000	500,000	500,000	-
kapkelelwa chiefs office			500,000	500,000	500,000	-
Kaplel chiefs office			1,300,000	1,300,000	1,300,000	-
Tiriony chief's office.			600,000	600,000	600,000	-
Ewalel chiefs office			600,000	600,000	600,000	-
Kituro chiefs office			450,000	450,000	450,000	-
Lelmen chiefs office			400,000	400,000	400,000	-
Kapropita chiefs office			500,000	500,000	500,000	-
Kapropitasoi chiefs office			900,000	900,000	900,000	-
<b>Sub-total</b>	10,000,000	-	6,150,000	16,150,000	14,700,000	1,450,000
<b>12.0 Acquisition of assets</b>						
12.1 Motor Vehicles (including motorbikes)				-		-
12.2 Construction of CDF office			1	1		1
12.3 Purchase of furniture and equipment				-		-
12.4 Purchase of computers	2,503,046			2,503,046	2,497,900	5,146
12.5 Purchase of land				-		-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	2,503,046	-	1	2,503,047	2,497,900	5,147
13.0 Others						
13.1 Strategic Plan	1,500,000		2,000,000	3,500,000	3,500,000	-
13.2 Innovation Hub				-		-
Sub-total	1,500,000		2,000,000	3,500,000	3,500,000	-
Funds pending approval**				-		-
AIC Visa Oshwal primary school	2,450,000			2,450,000		2,450,000
Tenges primary school	2,500,000			2,500,000		2,500,000
Kabarnet High School	1,800,000			1,800,000		1,800,000
Cheptero day secondary school	1,100,000			1,100,000		1,100,000
Tiriony chiefs office	400,000			400,000		400,000
Baringo Central NG-CDF office	2,000,000			2,000,000		2,000,000
Sale of Tender	51,000			51,000		51,000
Sub-total	10,301,000	-		10,301,000		10,301,000
Total	184,185,443	24,703,706	57,087,603	265,976,752	207,546,875	58,429,877

#### 14. Significant Accounting Policies

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

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

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

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

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

##### 2. Reporting Entity

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

##### 3. Reporting Currency

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

##### 4. Recognition of Receipts

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

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

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

##### b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. Unutilized Funds from PMCs.

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

e. External Assistance

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

5. Recognition of payments

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

a) Compensation of Employees

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

b) Use of Goods and Services

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

c) Acquisition of Fixed Assets

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

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

**6. In-kind contributions**

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

**7. Cash and Cash Equivalents**

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

**8. Accounts Receivable**

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

**9. Accounts Payable**

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



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**10. Pending Bills**

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

**11. Unutilized Fund**

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

**12. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30<sup>th</sup> June 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**13. Comparative Figures**

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

**14. Subsequent Events**

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

**15. Prior Period Errors**

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error

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occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

**16. Related Party Transactions**

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

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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
	Kshs	Kshs
Normal Allocation		
AIE NO: B185009		7,000,000
AIE NO: B185841		5,000,000
AIE NO: B185558		21,000,000
AIE NO: B206292		12,000,000
AIE NO: B205681		12,000,000
AIE NO: B105996		15,000,000
AIE NO: B267762		16,000,000
AIE NO: B214214	56,087,603	
AIE NO: B214553	1,000,000	
AIE NO: B233669	30,000,000	
AIE NO: B226368	30,000,000	
AIE NO: B 225437	40,000,000	
AIE NO: B233830	40,000,000	
<b>TOTAL</b>	<b>197,087,603</b>	<b>88,000,000</b>

2. Proceeds From Sale of Assets

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

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3. Other Receipts

	2022-2023	Insert Comparative FY
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	51,000	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	-
Other Receipts Not Classified Elsewhere ( <i>specify</i> )	-	-
<b>Total</b>	<b>51,000</b>	<b>-</b>

4. Compensation Of Employees

Description	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,631,826	2,094,781
<b>Personal allowances paid as part of salary</b>		
House allowance	-	-
Transport allowance	-	-
Leave allowance	32,000	-
Gratuity-contractual employees	141,360	-
Employer Contributions Compulsory national social security schemes	54,400	9,400
Employer Contributions Compulsory Housing Levy	25,704	
Employer Contributions for National Industrial Training Authority		
<b>TOTAL</b>	<b>3,885,290</b>	<b>2,104,181</b>

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5. Committee Expenses

	2023-2024	2022-2023
	Kshs	Kshs
<b>A. NG-CDF</b>	<b>Kshs</b>	<b>Kshs</b>
Sitting allowance	3,138,405	1,718,586
Other committee expenses	1,785,070	1,953,000
<b>Sub-total</b>	<b>4,923,475</b>	<b>3,671,586</b>
<b>B. Oversight Committee Expenses</b>		
Members allowance	-	-
Other committee expenses	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>
<b>TOTAL(A+B)</b>	<b>4,923,475</b>	<b>3,671,586</b>

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6. Use of Goods and services

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	194,176	78,695
Communication, supplies and services	287,034	218,900
Domestic travel and subsistence	913,900	828,252
Printing, advertising and information supplies & services	1,265,082	-
Rentals of produced assets	-	-
Training expenses	363,397	295,000
Hospitality supplies and services	407,760	509,586
Insurance costs	-	-
Specialised materials and services	89,750	30,000
Office and general supplies and services	1,155,029	576,432
Fuel , oil & lubricants	1,541,513	1,785,000
Other operating expenses	1,782,000	50,000
Bank Charges	15,468	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	378,000	263,100
Routine maintenance- other assets	75,230	-
<b>TOTAL</b>	<b>8,468,339</b>	<b>4,634,965</b>

7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to Primary Schools	73,702,367	-
Transfers to Secondary Schools	21,845,000	3,200,000
Transfers to Tertiary Institutions	-	-
<b>TOTAL</b>	<b>95,547,367</b>	<b>3,200,000</b>

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8. Other Grants and Other transfers

Description	2023-2024	2022-2023
	Kshs	Kshs
Bursary - Secondary ( see attached list)	36,537,302	30,000,000
Bursary -Tertiary ( see attached list)	25,329,679	20,081,950
Bursary- Special Schools	-	-
Mocks & CAT ( see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects ( see attached list)	14,700,000	-
Sports Projects ( see attached list)	1,350,000	4,777
Environment Projects ( see attached list)	2,009,000	-
Emergency Projects ( see attached list)	8,747,523	1,006,250
Roads Projects	-	-
<b>TOTAL</b>	<b>88,673,504</b>	<b>51,092,977</b>

9. Acquisition Of Assets

Non Financial Assets	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	74,669
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	2,497,900	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>TOTAL</b>	<b>2,497,900</b>	<b>74,669</b>

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10. Other Payments

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
Strategic Plan	3,500,000	500,000
ICT Hubs	-	-
		-
<b>TOTAL</b>	<b>3,500,000</b>	<b>500,000</b>

11. Cash and Cash Equivalents

Name of Bank, Account No. & currency	2023-2024	2022-2023
	Kshs (30/6/2024)	Kshs (30/6/2023)
<i>Kenya Commercial Bank, A/C no. , Branch . (main account)</i>	14,295,434	24,703,706
Kenya Commercial Bank, A/C no. Branch . (deposit account)	-	-
	-	-
<b>TOTAL</b>	<b>14,295,434</b>	<b>24,703,706</b>
<b>11B: CASH IN HAND)</b>		
	2023-2024	2022-2023
	Kshs (30/6/2023)	Kshs (30/6/2022)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>



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12. Outstanding Imprests

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

*[Include an annex if the list is longer than 1 page.]*

13. Retention

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

Retentions aging analysis.

	<i>Insert Current FY</i>	<i>% of the total Retention</i>	<i>Insert Comparative FY</i>	<i>% of the total Retention</i>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-		-	

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14. Gratuity

	<i>2023-2024</i>	<i>2022-2023</i>
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	141,360	-
Gratuity paid during the Year (C)	141,360	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

Gratuity aging analysis

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

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

15. Fund Balance B/F

	(1 <sup>st</sup> July 2023-2024)	(1 <sup>st</sup> July 2022-2023)
	Kshs	Kshs
Bank accounts	24,703,706	1,982,084
Cash in hand	-	-
Imprest	-	-
Total	<b>24,703,706</b>	<b>1,982,084</b>
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	-	-

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16. Prior Year Adjustments

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

*\*\* 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

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

18. Changes In Accounts Payable – Gratuities and Retentions

	2023-2024	2022-2023
	KShs	KShs
Gratuities and Retentions as at 1 <sup>st</sup> July (A)	-	-
Gratuities and Retentions held during the year (B)	141,360	-
Gratuities and Retentions paid during the Year (C)	141,360	-
Closing account payables D= A+B-C	-	-
<b>Net changes in accounts payables D-A</b>	-	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

Aging Analysis for Pending Accounts Payables

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

19.2: Pending Staff Payables (See Annex 2)

	Insert current FY	Insert Comparative FY
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
Total	-	-

Aging Analysis for staff Payables

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

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19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	2,762,624	2,100,302
Committee Expenditure	594	
Use of goods and services	392	2,110,896
Amounts due to other Government entities (see attached list)	35,245,266	58,800,000
Amounts due to other grants and other transfers (see attached list)	10,114,854	16,780,110
Acquisition of assets	5147	1
Others ( <i>specify</i> )	-	2,000,000
Funds pending approval	10,301,000	
<b>Total</b>	<b>58,429,877</b>	<b>81,791,309</b>

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	13,309,913	4,420,141
<b>Total</b>	<b>13,309,913</b>	<b>4,420,141</b>

19.5 Related Party Transactions

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	3,138,405	1,718,586
<b>Transaction with the NGCDF Board</b>		
Receipts from the NGCDF Board during the year	197,087,603	88,000,000
<b>Total</b>	<b>200,226,008</b>	<b>89,718,586</b>

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

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

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees	Payment of salaries for 8 staffs	2,762,624	2,100,302	
Committee Expenses	committee allowance	594		
Use of goods & services	Payment of electricity	392	2,110,896	
Amounts due to other Government entities				
Tenges primary school	Completion of 2 storey classrooms		1,500,000	
Tenges primary school	Renovation of dormitory		2,000,000	
kipkutuny primary school	construction of 1 classroom		1,000,000	
Lelbatai primary school	completion of 1 classroom		300,000	
Cheplongon primary school	construction of 1 classroom		1,000,000	
Kamuma primary school	construction of 1 classroom		1,000,000	
Moswo primary school	construction of 1 classroom		1,000,000	
Kisonei primary school	renovation of 4 classrooms		800,000	
Mogorwo primary school	renovation of classrooms		1,200,000	
sosion primary school	renovation of 4 classrooms		800,000	



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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
kabasis primary school	renovation of 6 classrooms		1,900,000	
Timboiywo primary school	completion of dormitory		1,400,000	
Kesetan primary school	construction of 1 classroom		1,000,000	
Kabirmoi primary school	construction of 1 classroom		1,000,000	
Kaplop primary school	construction of 1 classroom		1,000,000	
Kimotony primary school	renovation of 4 classroom		800,000	
Kewamoi primary school	construction of 1 classroom		1,000,000	
Tandui primary school	completion of admnistration block		1,000,000	
Moi teachers primary school	construction of 1 classroom		1,000,000	
Kapkomoi primary school	renovation of 4 classrooms		800,000	
kipkaech primary school	renovation of 4 classrooms		800,000	
Kabarbarma primary school	construction of 1 classroom		1,000,000	
Kituro primary school	renovation of 4 classrooms		1,000,000	
Chebunyur primary school	renovation of 4 classrooms		1,000,000	
Kitumbei primary school	renovation of 4 classrooms		500,000	
Manaach primary school	renovation of 4 classrooms		800,000	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kaptumo primary school	renovation of 4 classrooms		500,000	
Kapkoimet primary school	purchase of lockers		500,000	
koisomo primary school	construction of 1 classroom		1,000,000	
kipsoit primary school	renovation of 4 classrooms		1,100,000	
kimoso primary school	renovation of 4 classrooms		500,000	
tereбен primary school	construction of 1 classroom		1,000,000	
kapchemon primary school	construction of 1 classroom		1,000,000	
kamwen primary school	construction of 1 classroom		1,000,000	
kaptara primary school	construction of 1 classroom		1,000,000	
orokwo primary school	construction of 1 classroom		1,000,000	
Kapkokwon primary school	renovation of administration block		400,000	
Kaptimbor primary school	construction of perimeter wall		1,000,000	
Kakwane primary school	construction of 1 classroom		1,000,000	
Chesongo primary school	renovation of 4 classrooms		1,000,000	
Pemwai primary school	completion of storey classrooms		300,000	
Kimagok primary school	construction of 1 classroom		1,000,000	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kiboi primary school	renovation of 4 classrooms		800,000	
mumol primary school	construction of 1 classroom		1,000,000	
kapcherebet primary school	construction of 1 classroom		1,000,000	
Turkwo primary school	construction of 1 classroom		1,000,000	
Yemo primary school	purchase of land		1,000,000	
Kapkut primary	purchase of lockers		400,000	
Borowonin primary school	construction of 1 classroom		1,000,000	
Bokorin primary school	construction of 1 classroom		1,000,000	
Kapsoo primary school	renovation of 4 classrooms and administration block		2,000,000	
St. marys tenges day school	construction of kitchen		1,000,000	
Chepkero day secondary school	completion of laboratory		1,000,000	
Kisonei day secondary school	renovation of 4 classrooms		500,000	
Tabagon girls high school	construction of 1 classroom		1,000,000	
Kipkaech day secondary school	completion of multipurpose hall		3,000,000	
Kapkomoi day secondary school	completion of dormitory		1,000,000	
Oinobmoi secondary school	construction of dormitory		1,500,000	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kisok Day secondary school	construction of pit latrine and purchase of beds		700,000	
Tenges Primary School	construction of dormitory	2,500,000		
Kapkony Primary School	construction of pit latrine	500,000		
Borowonin Primary School	construction of pit latrine and administration block	1,500,000		
Magonoi Primary School	fencing	400,000		
Kiplabal Primary School	construction of administration block	1,500,000		
AIC Visa Oshwal primary school	renovation of 6 classrooms	2,450,000		
Kapyemit Primary School	construction of pit latrine	500,000		
Kakwane Primary School	construction of pit latrine	700,000		
Kapchemon Primary School	construction of pit latrine	1,000,000		
Kapsigorian Primary School	renovation of 5 classrooms	1,000,000		
Kimotony Primary School	fencing	700,000		
Saimet Primary School	renovation of 4 classrooms	800,000		
Kaplop Primary School	construction of pit latrine	500,000		
Koyorus Primary School	construction of 1 classroom	1,000,000		
Kewamoi Primary School	construction of pit latrine	500,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Tartar Primary School	renovation of 8 classrooms	800,000		
Konooyo Primary School	construction of 1 classroom and pit latrine	1,500,000		
Bosin Primary School	construction of pit latrine	500,000		
Kokorwonin Primary School	construction of pit latrine	500,000		
Kabirmoi Primary School	construction of pit latrine	500,000		
Kapkomoi Primary School	renovation of 4 classrooms	1,000,000		
Kaptumo Primary School	renovation of 2 classrooms	500,000		
Bakwanin Primary School	construction of 1 classroom and equipping	1,345,000		
Kaptara Primary School	construction of 1 classroom and equipping	1,345,000		
Seguton Primary School	construction of 1 classroom and equipping	2,047,633		
Kapropita Primary School	construction of 1 classroom and equipping	1,345,000		
Kurumbopsoo Primary School	construction of 1 classroom and equipping	1,345,000		
Kaprogonya Primary School	construction of 1 classroom and equipping	1,345,000		
Kiboino Primary School	construction of 1 classroom and equipping	1,345,000		
Seretunin Primary School	construction of 1 classroom and equipping	1,345,000		
Sosion Primary School	construction of 1 classroom and equipping	1,345,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Ochii Special School	construction of 1 classroom and equipping	2,047,633		
Tabarin Primary School	construction of 1 classroom and equipping	1,345,000		
Kisok Primary School	construction of 1 classroom and equipping	1,345,000		
Chepkero Day Secondary School	completion of laboratory	1,100,000		
Kapsogo Day Secondary School	renovation of 4 classrooms	1,100,000		
Kesetan Day Secondary School	renovation of 4 classrooms	700,000		
Kabarnet High School	construction of gate	1,800,000		
<b>Sub-Total</b>		<b>43,095,266</b>	<b>58,800,000</b>	
<b>Amounts due to other grants and other transfers</b>				
Dos office tenges	construction pit latrine		400,000	
Saimet chiefs office	construction pit latrine		500,000	
kapkelelwa chiefs office	construction pit latrine		500,000	
Kaplel chiefs office	completion of chiefs office		1,300,000	
Tiriony chief's office.	completion of chiefs office		600,000	
Ewalel chiefs office	completion of chiefs office		600,000	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Kituro chiefs office	construction of chiefs office		450,000	
Lelmen chiefs office	completion of chiefs office		400,000	
Kapropita chiefs office	completion of chiefs office		500,000	
Kapropita soi chiefs office	completion of chiefs office		900,000	
Administration Police Service	equipping and renovation of office	500,000		
Tiriony Chief's Office.	construction of pit latrine	400,000		
Baringo Central Base Commanders' Office	equipping and renovation of office	450,000		
Kabasis Chiefs Office	equipping of office	500,000		
Emergency		7,111,986	6,629,940	
Sports		612,868	1,962,868	
Environment		991,000	1,000,000	
Bursary Tertiary		-	1,037,302	
Sub-Total		10,565,854	16,780,110	
Acquisition of assets				
NGCDF		2,005,147	1	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Others (specify)				
NGCDF			2000000	
Sub-Total		2,005,147	2,000,001	
Funds pending approval				
Grand Total		58,429,877	81,791,309	



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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) 2023-2024
Land	9,565,808			9,565,808
Buildings and structures	22,189,304			22,189,304
Transport equipment	485,200			485,200
Office equipment, furniture and fittings	890,000			890,000
ICT Equipment, Software and Other ICT Assets	580,000	2,497,900		3,077,900
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>33,710,312</b>			<b>36,208,212</b>

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Annex 5 –PMC Bank Balances as at 30<sup>th</sup> June 2024

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Tenges primary school	KCB	1137494085	1,287,915	118,031
Tabarin primary school	KCB	1135866236	-	25,950
Sorok Day Sec. school	KCB	120074849	-	282,465
kipkutuny primary school	KCB	1114373435	7,331	5,123
Mogorwo primary school	KCB	1119576628	25,540	740
Sorok primary school	KCB	1109557841	-	625
Ochii pry school	KCB	1173093796	-	602,044
Chepkero day secondary school	KCB	1128069172	82,004	82,004
Kamuma primary school	KCB	1200788249	1,002,280	2,280
Moswo primary school	KCB	1268688509	1,658	659
Kapkelelwa primary school	KCB	1130773892	-	46,780
Kaptiriony Day sec.school	KCB	1113944358	-	325,306
kabasis primary school	KCB	1250137799	449	151,449
Timboiywo primary school	KCB	1156625025	40,007	35,007
Tartar primary school	KCB	1201575494	-	2,801
konooyo primary school	KCB	1173202919	-	441
Timboiywo Day sec.school	KCB	1103753053	15,920	15,920

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Bakwanin primary school	KCB	1270480782	-	779
Kabasis chiefs office	KCB	1286564786	-	2,155
Kimotony primary school	KCB	1281242683	470	470
Tabagon girls high school	KCB	1275121608	14,555	14,555
Katunoiptimary school	KCB	1113216522	-	1,031
Tandui primary school	KCB	1239664885	1,100,665	100,165
Rosobet primary school	KCB	1276222599	-	509
sesya primary school	KCB	1109435207	-	832
Tiriony chief's office.	KCB	1206692626	9,419	7,622
Kabochony primary school	KCB	1173476911	-	580,402
Moi Teachers college	KCB	1296179729	395	5,189
Kituro primary school	KCB	1129537579	19,309	285
kaptorokwo primary school	KCB	1240141815	-	15,707
Kitumbei primary school	KCB	1279674091	10,310	2,875
Talai primary school	KCB	1134448384	-	540
Ngetmoi primary school	KCB	1119160014	-	544
Kapkawa boys secondary school	KCB	1108013635	-	4
Kaptallam primary school	KCB	1137129077	-	265
Kituro chiefs office	KCB	1296523861	1,355	1,415

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Seretunin day secondary school	KCB	1134383541	-	172
Kapkoimet primary school	KCB	1250166098	1,500	1,500
Kaptumo primary school	KCB	1166506118	3,568	3,568
Kapkomoi day secondary school	KCB	1261227247	298,044	298,044
Sironoi primary school	KCB	1252379560	-	2,304
kipsoit primary school	KCB	1136776494	1,106,673	6,673
kimoso primary school	KCB	1203683464	1,089	1,089
AIC Visa oshwal primary school	KCB	1176666371	661	661
kapchemon primary school	KCB	1136940324	2,432	1,432
Kiboino primary school	KCB	1291866515	-	401,140
Seguton primary school	KCB	1109386222	-	61,369
Kapchomuso primary school	KCB	1239006683	-	1,581
Salawa primary school	KCB	1112284095	-	324,013
Pemwai primary school	KCB	1203841094	3,977	3,977
Eron primary school	KCB	1128442590	-	1,377
Pemwai special school	KCB	1203841094	-	3,977
Kimoso chiefs office	KCB	1295157519	-	895
Kapyemit primary school	KCB	1257197606	-	879
Sironoi chiefs office .	KCB	1239321643	-	2,287

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Kaptimbor primary school	KCB	1154767930	4,387	479
Kapchomuso chiefs office	KCB	1298819792	-	6,164
MoiTimowo primary school	KCB	1136987312	-	234
Kapsogo Day secondary school	KCB	1277478570	754,727	754,848
Kapsogo primary school	KCB	1197698213	-	403
Kiboi primary school	KCB	1146122683	1,214	427
Kapkony primary school	KCB	1281470635	-	17,663
kapcherebet primary school	KCB	1109847076	2,016	2,017
Borowonin primary school	KCB	1267956313	477,873	1,873
Riwo day secondary school	KCB	1135343047	-	8,171
Kapkut day secondary school	KCB	1134433131	-	-1,119
Kisok day secondary school	KCB	114346721	1,057	1,057
Kapsoo chiefs office	KCB	1283605821	-	70,036
Kaprogonya primary school	KCB	1199012017	-	1,015
Yemo primary school	KCB	1265905460	595	595
Kapsoo primary school	KCB	1131129520	1,529	324
Kapkut primary school	KCB	1126869937	1,474	1,474
Tilelon primary school	KCB	1137831022	-	2,577

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Lelbatai primary school	KCB	1135238936	1,421	-
Kisonei primary school	KCB	1285939212	1,049,264	-
Sosion primary school	KCB	1137909803	62,972	-
Kesetam primary school	KCB	1137080388	1,374	-
Kabirmoi primary school	KCB	1130812154	35,553	-
Kaplop primary school	KCB	1134658486	470,952	-
Kewamoi primary school	KCB	1132322588	1,000,482	-
Kipkaech primary school	KCB	1109435223	9,856	-
Kabarbarma primary school	KCB	1206223383	707	-
Chebunyur primary school	KCB	1275440541	1,275	-
Manaach primary school	KCB	1268466050	2,099	-
Koisomo primary school	KCB	1278164332	1,143,283	-
Tereben primary school	KCB	1172954178	20,399	-
Kmwan primary school	KCB	1203831625	314,897	-
Orokwo primary school	KCB	1256815381	65,2634	-
Kapkokwon primary school	KCB	1319059368	8,613	-
Kapkwane primary school	KCB	1118094360	600,900	-
Chesongo primary school	KCB	1257000675	27,505	-

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Mumol primary school	KCB	1200715446	631,449	-
Turkwo primary school	KCB	11277753851	4,767	-
Bokorin primary school	KCB	1103656139	21,049	-
St marysTenges day sec school	KCB	1127352210	6,569	-
Kisonei Day sec school	KCB	1111921709	500,693	-
Kapkelelwa chiefs office	KCB	1268675571	94,778	-
Kapllchies office	KCB	1318189152	23,680	-
Ewalel chiefs office	KCB	1206427078	35,082	-
Lelmen chief office	KCB	1279378921	249,552	-
Kapropita chiefs office	KCB	1174970340	23,142	-
Kappropitaso chief office	KCB	1173866833	32,568	-
<b>TOTALS</b>			<b>13,309,913</b>	<b>4,420,141</b>

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**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2022-2023-1-01-0159-09-BARINGO CENTRAL NGCDF-03	Unsupported bursaries	Acknolegment letters provided was not 100% due to sparsely distribution of institution across the country however we are following on the remaining.	Awaiting discussion with respective parliamentary committee.	



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Name

Fund Account Manager.

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