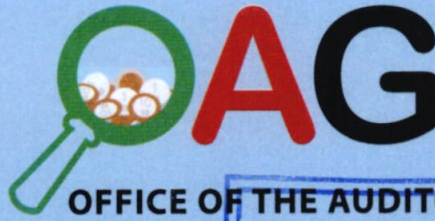


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 29 APR 2025

DAY.

Tuesday.

PARLIAMENT
OF KENYA
LIBRARY

REPORT

TABLED
BY:

For Julius Nelly, MP
On Behalf of L.O.M

CLERK-AT
THE-TABLE:

Benson Inzofu.

OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND

KAPENGURIA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2024



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

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

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

Table of Contents	Page
1. Acronyms and Definition of Key Terms	iii
2. Key Constituency Information and Management	iv
3. NG-CDF Chairman’s Report	viii
4. Statement of Performance Against Predetermined Objective for FY 2023/2024.....	xi
5. Governance Statement	xv
6. Environment and Sustainability Reporting	xix
7. Statement of Management Responsibilities	xxiii
8. Report of the Independent Auditors on the NGCDF Kapenguria Constituency.....	xxv
9. Statement of Receipts and Payments for the Year Ended 30 th June 2024	1
10. Statement of Assets and Liabilities as at 30 th June 2024	2
11. Statement of Cash Flows for the Year Ended 30 th June 2024	3
12. Summary Statement of Appropriation for the Year Ended 30 th June 2024	4
13. Budget Execution by Sectors and Projects for the Year ended 30 th June, 2024.....	6
14. Significant Accounting Policies	14
15. Notes to the Financial Statement	19
16. Annexes	30

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.

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 Kapenguria Constituency's day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Stephen Alukureng Mwang'at
2.	Sub-County Accountant	Stephen Marigi
3.	Chairman NGCDFC	Andrew Kodokwang
4.	Member NGCDFC	Joseph Pkukat Lopetangole

(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 Kapenguria 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 Kapenguria Constituency Headquarters

P.O. BOX 526-30600
CDFC BUILDING, KAPENGURIA
COUNTY COMMISSIONER HQTRS
KAPENGURIA, KENYA

(f) NGCDF Kapenguria Constituency Contacts

Telephone: (254) 725132194
E-mail: cdfkapenguria@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF Kapenguria Constituency Bankers

Equity Bank
A/C 1070297599233
Kapenguria Branch
P.O. Box 526-30600
Kapenguria, 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

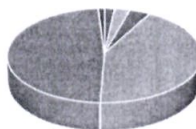
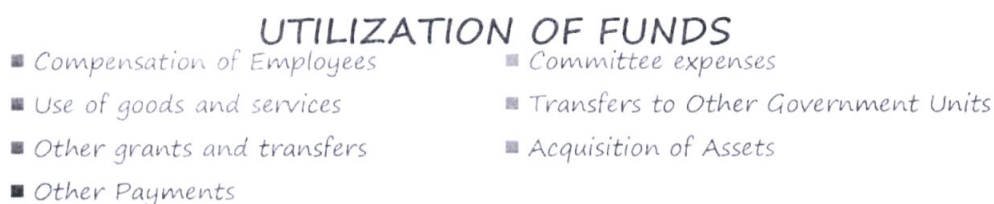
3. NG-CDFC Chairman's Report



**Mr. ANDREW KODOKWANG
CHAIRMAN
KAPENGURIA CONSTITUENCY NG-CDF**

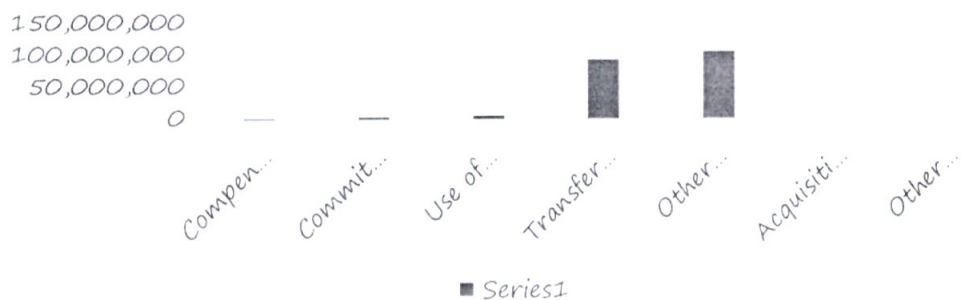
The final budget for NG-CDF Kapenguria for FY 2023/2024 was Ksh 290,526,549 while the actual utilization was Kshs 223,857,280 resulting to a variance of Kshs 66,669,269 as unutilized part of the budget. This explains why there is less than 100% funds utilization under transfers to other government units and other grants and transfers. Overall, the budget performance was at 77%.

1. Pie chart presentation of budget utilization

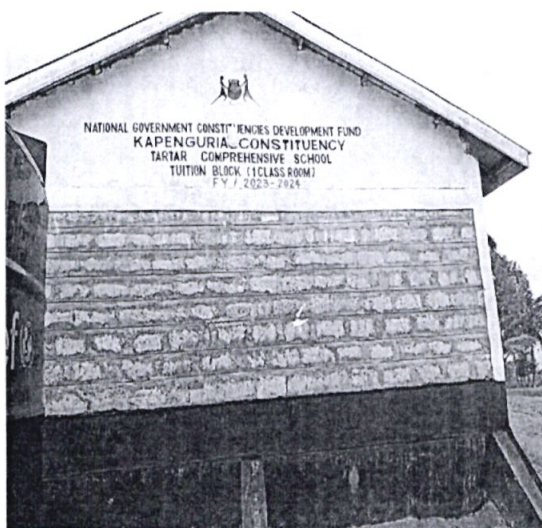


2. Bar graph presentation of budget utilization

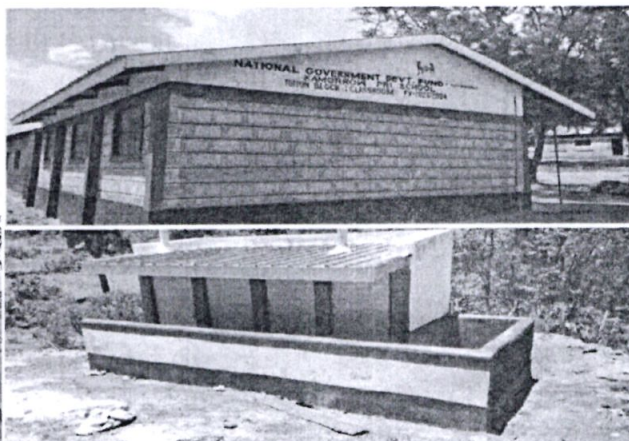
UTILIZATION OF FUNDS



Tartar primary school, Construction Of tuition block



*Kamorow tuition block and latrine!
 NG-CDF KAPENGURIA*



EMERGING ISSUES

a) Economic Issues

Kapenguria Constituency is directly affected by expanding infrastructure, devolved budgeting at County level, procurement requirements supporting youth and women, the expanding economy of West Pokot and its strategic location hosting the headquarters of West Pokot County.

The majority of its urban population comprises of people aged between 15 to 64 years who are economically active. The main economic activities in the Constituency urban areas include retail and wholesale, trading fresh produce and cereal, entertainment and hospitality business.

Social Issues

The Constituency is growing amidst challenges brought about by social dynamics both at the local level and nationally. Some of the issues at hand include high dependency ratio, unemployment, effects of HIV/Aids, high infant mortality rate, female genital mutilation, insecurity, inadequate primary health care programmes, drugs and alcohol abuse, effects of social media, gender

mainstreaming, environmental sustainability, enactment of laws that protect rights of individuals, children and the vulnerable groups, unpredictable weather patterns, food security, water and sanitation, youth empowerment, increased pressure on land, access to quality education and urbanization. In formulating the objectives and strategies of this planning period, the above issues have been considered.

b) Technological Issues

Notable, progress has been witnessed in Information and Communication Technology (ICT), green energy and agri-business among others. While these advancements are fast being entrenched as key drivers of every industry and are already offering opportunities for sustained growth and innovation in all sectors, their uptake require heavy investment in terms of acquisition, training, maintenance and replacements. The Constituency has to formulate that take these developments on board.

Environmental Issues

Environmental and ecological aspects are important factors which affect all other sectors. Changing weather patterns can bring about implications in environment cascading into affecting all spheres of life. Population distribution in West Pokot County is influenced by climatic conditions and therefore Kapenguria Constituency has the second highest population density since it has a major urban centre and high agricultural potential due to its favourable climatic condition.

c) Challenges

- High expectations from community members – The community needs far outstrips the available funds;
- Slow implementation of the development projects for Financial Year 2020-2021;
- Difficulty in balancing between politicians, officials and community interests;
- Lack of resources to support community representative’s sessions where the budgets are tabled and discussed to ensure that they are not altered;
- High illiteracy levels and community capacity gaps on participatory budgeting and planning and functions of each level of government;
- Women and youth participation in the public participation process is still low;
- Public anticipation to be paid sitting/participation allowances;
- Political interference and competition during resource allocation; and
- Inadequate supervision, monitoring and evaluation of projects

To overcome the above-mentioned challenges the constituency employs several measures which are aimed at addressing effectively all the above challenges.


.....
Name: Andrew Kodokwang
Chairman NGCDF Committee

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

Introduction

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

The key development objectives of Kapenguria Constituency 2022-2027 Strategic plan are to:

Strategic Issue 1: Education, Literacy and Human Resource Development

Objective 1: To improve the academic performance, basic infrastructure, enrolment rate and transition rate in all learning institutions;

Strategies and Actions for the Planning Period

- Establish model schools;
- Improve infrastructure in schools;
- Lobby for the recruitment of more teachers in schools;
- Lobby for the establishment of more tertiary institutions;
- Increase the provision of scholarships for university and tertiary education;
- Construction of new schools and renovation of existing ones;
- Coordination and provision of bursaries to students;
- Facilitate sensitization of the general public about the importance of education;
- Encourage the youths to enrol for studies in the youth polytechnics
- Establish, equip and operationalize a Teachers Training College;
- Construction of laboratories and libraries in all secondary schools
- Encourage students to pursue different courses (diversify professionals);
- Lobby for scholarships for continued education even in the foreign countries;
- Motivation of students and teachers;
- Create awareness on the importance of education (school drop outs, early pregnancies, cultural believes);
- Encourage benchmarking in best performing schools and institutions of higher learning; and
- Create a network of role models of the constituency and organize motivational talks.

Strategic issue 2: Safety and Security

Objective 1: To improve the overall security of all residents and reduce crimes

Strategies and Actions for the Planning Period

- Support the identification and elimination blind spots and gap spaces;
- Encourage and train on community policing;
- Sensitization of the community on security issues;
- Construction of offices for chiefs (1 per ward);
- Construction of Divisional Headquarters for police;
- Establish an Administration Police camp;
- Strengthen cross-border relations and trade;
- Sponsor a bill for regional security and partnership;
- Lobby for strategic security issues as member of the Regional Integration Committee;

- ◆ Installation of street/floodlights;
- ◆ Construct police posts;
- ◆ Strengthen the Nyumba Kumi Initiative;
- ◆ Increase residents' natural surveillance by increasing visibility of risky areas; and
- ◆ Construct and rehabilitate housing units for police officers.

Strategic issue 3: Water, Sanitation and Environment

Objective 1: To increase access to clean and safe water, improved sanitation, environmental conservation and sustainable use of natural resources

Strategies and Actions for the Planning Period: Water

- ◆ Lobby for piped water supply;
- ◆ Provide water storage tanks in all schools;
- ◆ Lobby for the drilling boreholes and shallow wells in public institutions for community access;
- ◆ Protection and conservation of water catchment areas for clean water supply;
- ◆ Protection of springs; and
- ◆ Encourage rain water harvesting.

Strategies and Actions for the Planning Period: Sanitation

- ◆ Encourage boiling and chlorination of water before consumption;
- ◆ Ensure community and public health education and sanitation issues; and
- ◆ Construct toilets in the schools where they lack/are inadequate.

Strategies and Actions for the Planning Period: Environment

- ◆ Encourage on increasing forestry coverage at household level (tree planting in the public institutions);
- ◆ Support and facilitate public sensitization on key environmental issues; and
- ◆ Lobby for funding for disaster preparedness and mitigation.

Strategic issue 4: Women, PWDs, Youth and Empowerment

Objective 1: To promote economic empowerment of Women, PWDs, and youths through participation, wealth creation, increased access to credit and a self-reliant economic growth

Strategies and Actions for the Planning Period

- ◆ Capacity building on entrepreneurial skills;
- ◆ Campaign against drug abuse and indulgence in illegal activities;
- ◆ Encourage creativity and innovation for self-employment;
- ◆ Encourage formation and registration of economic empowerment groups;
- ◆ Establish empowerment centers (management social halls);
- ◆ Encourage and sponsor youths to join institutions of higher learning and polytechnics;
- ◆ Collaboration with elected leaders and National government to harness talents through Sports and tournaments;
- ◆ Encourage application for Uwezo fund and Youth enterprise fund; and
- ◆ Launch and roll out registration for NSSF and NHIF.

Strategic issue 5: Governance

Objective 1: To enhance good governance and active citizen participation in constituency programmes and ensures sustainable use of public resources

Strategies and Actions for the Planning Period

- Gender equality in governance and participation at all levels;
- Ensure equitable distribution of resources and developments;
- Adherences laws that govern the use of CDF and other government funds;
- Feedback mechanisms by providing complaints forms at the CDF headquarters;
- Frequent sensitization on ethics and integrity;
- Tackling illicit financial flows and money laundering; and
- Support government efforts to improve the performance of EACC in preventing, investigating and sanctioning corrupt practices

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	Number of classrooms increased by 70 classes Number of laboratories increased by 7 Number of dormitories increased y 10 Number of administration blocks increased by 7

Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation Initiatives	Drill boreholes to promote access to clean and safe water Equip schools and public facilities with sanitation	Number of boreholes drilled Number of sanitation facilities built in primary and secondary Number of trees	Number of boreholes increased from 13 to 24 Number of sanitation facilities increased by 8
-----------------------	---	--	--	---

Constituency Program	Objective	Outcome	Indicator	Performance
		facilities Provide tree seedlings to schools to improve the forest cover	Planted	Number of trees planted increased from 0 to 10
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of renovated chiefs' offices increased by 3 Number of assistant chiefs' offices increased by 8 Number of police lines increased fby 3
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports Programme	Number of youth groups benefitting from the sports programme increased By 20

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 on 29th November 2022 through the Kenya Gazette Notice no. 14709 and the first meeting was held on Wednesday 21st December 2022

The persons appointed are drawn from different groupings as follows:

- Male Adult - Joseph Lopetangole - Chairman
- Male youth - Paul Ioriongo - Member

- Female Adult - Asha naitangole - Member
- Female youth - Chepkiech Tecla – Secretary
- PWD REP - Samson Jon losia - Member
- Co-opted Member - Fatuma Amed - Member
- Nominee of constituency Office - Andrew kipowen kodokwang - Member
- Nominee of constituency Office - Jacklyne chepkemoi - Member

b. NG-CDFC Tenure

The Chairperson or a member of the Committee other than ex officio members shall, subject to the provisions of the Schedule, hold office for a period of two years, on such terms and conditions as may be specified in the instrument of appointment, but shall be eligible for appointment for one further term

c. The Role of the Constituency Committee

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

d. Removal of a member

section 43 (14) which states that a decision to remove a member under section 43 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.

The members of a Constituency Committee may remove a member in accordance with section 43 (13) Which states that a member of the Constituency Committee may be removed from office on **any one or more** of the following grounds listed below

- lack of integrity;
- gross misconduct;
- embezzlement of public funds;
- bringing the committee into disrepute through unbecoming personal

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

public conduct;

(e) promoting unethical practices;

(f) causing disharmony within the committee;

(g) physical or mental infirmity.

e. NG-CDFC Induction and training

The Committee on being inaugurated were taken for induction by the Board March 2023 in Eldoret and subsequent trainings were done in the constituency as per the training plan

f. Number of meetings:

NG-CDF Act Section 43 stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Kapenguria Constituency, the NG-CDF Committee conducted 13 meetings and 3 sub-committee meetings.

	Name of committee member	Meetings held in 2023-2024									
		14/7	15/8	11/9	23/10	1/11	15/12	23/1	7/2	11/3,29/3	13/4,15/4,15/5
1	Joseph pkukat lopetangole	√	√	√	√	√	√	√	√	√	√
2	Andrew k.kodokwang	√	√	√	√	√	√	√	√	√	√
3	Asha naitangole	√	√	√	√	√	√	√	√	√	√
4	Jacklyn chepkemoi	√	√	√	√	√	√	√	√	√	√
5	John losia	√	√	√	√	√	√	√	√	√	√
6	Tecla chepkiach	√	√	√	√	√	√	√	√	√	√
7	Wicliff munanda	√	√	√	√	√	√	√	√	√	√
8	Paul loriongo	√	√	√	√	√	√	√	√	√	√
9	Fatuma amed	√	√	√	√	√	√	√	√	√	√

g. Remuneration Rates

The Chairperson is remunerated at Kshs. 7,000 and the members at Kshs. 5,000 per meeting or when on any official duty

h. Disclose the policy on conflict of interest

The Committee Members declare conflict of interest in any matter as the procurement and disposal Act by a standard form at the time of 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 of Kenya and shall not have any trail of criminal record. Members shall not indulge in any act in contravention of 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

- Attest to key risk indicators and compliance questions
- Update and maintain risk register
- Follow up on action taken
- Discuss, approve and submit quarterly risk management reports to the board

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. Education and Training:** Kapenguria 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.

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

- Funded 500 (five hundred indigenous trees at Tipet secondary school
- Sensitization of youth and project management committees on effects of drugs and substance abuse to the society
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

3. Employee welfare

We invest in providing the best working environment for our employees. Kapenguria 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. Kapenguria 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-

Kapenguria NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

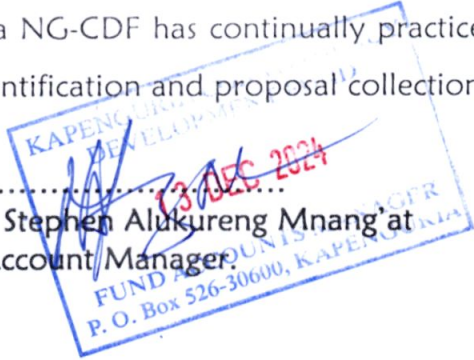
The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

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

.....
Name: Stephen Alukureng Mnang'at
Fund Account Manager



7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Kapenguria 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-Kapenguria 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- Kapenguria Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Kapenguria 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- Kapenguria Constituency financial statements were approved and signed by the Accounting Officer on _____ 2024.



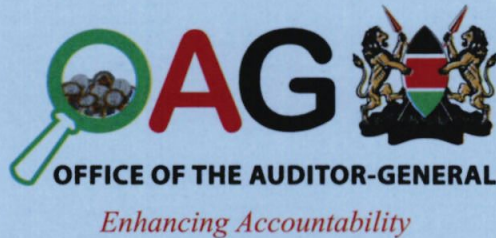
.....
Name: Andrew Kodokwang
Chairman – NGCDF Committee



.....
Name: Stephen A. Mwangi
Fund Account Manager

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

- A. Report on 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 – Kapenguria Constituency set out on pages 1 to 40,

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

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

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

Basis for Qualified Opinion

1. Accuracy of Fixed Assets Records

Annex 4 to the financial statements – Summary of fixed asset register reflects assets historical cost amount of Kshs.42,035,446 as at 30 June, 2024 which includes land valued at Kshs.5,762,239. However, the Fund does not have ownership document in form of valuation report and/or title deed for its land valued at Kshs.5,762,239.

In the circumstances, the ownership and valuation of the land balance of Kshs.5,762,239 could not be confirmed.

2. Unsupported Project Management Committee (PMC) Account balances

Note 19.4 to the financial statements reflects an amount of Kshs.963,366 which relates to PMC account balances as disclosed in annex 5 to the financial statements. However, certificate of bank balances, cash books and bank reconciliation statements for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy, ownership and existence of the PMC bank balance amounting to Kshs.963,366 as at 30 June 2024 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Kapenguria Constituency 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.

Other Matter

1. Budget Control and Performance

The National Government Constituency Development Fund – Kapenguria Constituency had a final revenue budget amount of Kshs.290,526,548 for the year under review comprising of budgeted amount for the year of Kshs.196,636,484, opening cash and cash equivalents of Kshs.17,841,011 and previous years outstanding disbursements of Kshs.76,049,054. During the year, the Fund received a total amount of Kshs.223,890,063 or 77% of the final budget amount resulting in under funding of Kshs.66,636,485 or 23% of final budget.

Similarly, the Fund had final expenditure budget of Kshs.290,526,549 for the year ended 30 June, 2024 out of which a total of Kshs.223,857,280 or 77% was spent resulting in overall under absorption of Kshs.66,669,269 or 23 % of budgeted funds.

The underfunding and underutilization of the budget affected the planned activities and may have impacted negatively on service delivery to the public.

2. Non-implementation of Approved Projects

The Fund had a final budget of Kshs.290,526,548 for the year ended 30 June, 2024. Review of the approved budget implementation revealed budget utilization difference of Kshs.66,669,269. This amount includes Kshs.59,014,588 in respect of thirty-two (32) projects which were not funded and implemented during the year ended 30 June, 2024 as detailed in **Appendix I**.

In the circumstances, the residents of Kapenguria constituency did not enjoy the benefits accruing from the projects.

My opinion is not modified in respect of these matters.

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, I have determined that there are no other key audit matters to communicate in my report.

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, 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 USE OF PUBLIC RESOURCES

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. Delay in Disbursement of Funds from the Board

The statement of receipts and payments reflects transfers from National Government Constituencies Development Fund Board of Kshs.206,049,053 out of which Kshs.12,088,879 or 6% of total receipts were in respect of 2020/2021 and Kshs.63,960,174 or 31% for the financial year 2022/2023. Further, balance of Kshs.66,636,485 for the year under review remained undisbursed contrary to Section 16(a) of the National Government Constituencies Development Fund Act, 2015 which stipulates that the functions of the Board shall be to ensure timely and efficient disbursement of funds to every constituency and Section 39(2) of the National Government Constituencies Development Fund Act, 2015 states that the disbursement of funds to the constituency fund account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the allocation for the constituency and thereafter the constituency fund account shall be replenished in three equal installments at the beginning of the second, third and fourth quarters of the financial year.

In the circumstances, the board was in breach of the law and delay in fund disbursements results in delayed implementation of approved projects/programs which subsequently denies the residents of Kapenguria Constituency in accruing the services and benefits from completed projects.

2. Project Verification Report

The statement of receipts and payments reflects transfer to other government units amount of Kshs.95,079,000 for the year ended 30 June, 2024 comprising of transfers to

primary schools' amount of Kshs.57,765,000.00, transfer to secondary schools' amount of Kshs.33,964,000 and transfer to tertiary institutions amount of Kshs.3,350,000 as disclosed in Note 7 to the financial statements, to finance various projects. However, review of implementation status revealed projects totalling to Kshs.18,150,000 were not supported by handover reports and work plans. This is contrary to Regulation 15(1)(b) and (f) of the National Government Constituency Development Fund Regulations, 2016 states that, there shall be appointed a project management committee for each project in a Constituency in accordance with Section 36 of the Act which shall maintain proper records of all minutes, accounting documents and other records in relation to projects being implemented and undertake project closure, labelling and handover upon completion. Further Regulation 15(2) states that a project management committee shall prepare and submit hand over reports to a Constituency Committee.

Further, field verification in November, 2024 of eight (8) projects with disbursements amounting to Kshs.24,150,000 revealed implementation concerns including delays and non-labelling of the projects as summarized in **Appendix II**.

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

3. Delayed Remittance of National Social Security Fund (NSSF) Contributions

The statement of receipts and payments for the year ended 30 June, 2024 reflects compensation of employees amounting to Kshs.3,969,928 as disclosed in Note 4 to the financial statements. Included in this payment is Kshs.116,724 incurred as National Social Security Fund (NSSF) contributions for the employees of the Fund.

However, Management delayed to remit the statutory dues of National Social Security Fund amount of Kshs.76,492 for the four months it delayed to pay salaries contrary to Section 20(1A) of the National Social Security Fund Act, 2013 which states that an employer shall pay the contribution under subsection (1) on the ninth day of each month or on such later date as the Board may, in consultation with the Cabinet Secretary, prescribe.

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

4. Delayed Salaries for NG-CDFC Staff

The statement of receipts and payments reflects compensation of employees amount of Kshs.3,969,928 for the year ended 30 June, 2024 which includes basic salaries as disclosed in Note 4 to the financial statements. However, Examination of payment voucher dated 17 January, 2024 amounting to Kshs.1,207,548 related to delayed staff salaries for the month of August 2023, September 2023, October 2023 and November 2023 contrary to Section 18(2c) of Employment Act, 2007 states that Subject to subsection (1) wages or salaries shall be deemed to be due in case of an employee employed for a period exceeding one month, at the end of each month or part thereof.

Under the circumstance, Management was in breach of the law.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 the Management and those Charged with Governance

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

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes

and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2024

Appendices

Appendix I: Non-Implementation of Approved Projects

S/No.	Name	Brief Description	Amount (Kshs.)
1	Chepkechir Primary School	Construction of classroom	1,300,000
2	Chepkoti Primary School	Construction of classroom	1,300,000
3	Chepokachim Primary School	Construction of classroom	1,800,000
4	Cheptoch Primary School	Constuction of pit latrines	1,300,000
5	Kachepkai Primary School	Constuction of pit latrines	1,300,000
6	Kadokony Primary School	Construction of classroom	1,300,000
7	Kaibos Primary School	Constuction of pit latrines	1,300,000
8	Kakpaw Primary School	Construction of classroom	1,300,000
9	Kalomoywo Primary School	Construction of pit latrine	1,300,000
10	Kamorow Primary School	Construction of pit latrine	1,300,000
11	Kapchila Primary School	Construction of pit latrine	1,300,000
12	Kapkecha Primary School	Construction of pit latrine	1,300,000
13	Kapkimar Primary School	Renovation of classes	1,300,000
14	Kaplelach Primary School	Construction of classroom	1,300,000
15	Kaptemow Primary School	Construction of classroom	1,300,000
16	Kapyemut Primary School	Construction of Pit latrine	500,000
17	Karas Primary School	Renovation of 3 classes	2,000,000
18	Kipkorinya Primary School	Construction of classroom	1,300,000
19	Kongelai Primary School	Construction of classroom	1,300,000
20	Kopoch Primary School	Construction of Pit latrine	500,000
21	Korpun Primary School	Construction of 4 classrooms to completion	5,598,166
22	Komol Secondary School	Construction of classes	4,836,422
23	E.L.K Kaptemow Secondary School	Construction of laboratory	1,300,000
24	F.r Dhilon Secondary school	Construction of classes	1,200,000
25	Riting Girls Secondary School	Construction of classes	1,300,000
26	St.Monica Krich Girls	Construction of classes	1,300,000
27	Turkwel Gorge Secondary School	Construction of classes	5,750,000
28	Totum Secondary School	Construction of classes	1,500,000

S/No.	Name	Brief Description	Amount (Kshs.)
29	St. Mary's Siyoi Mixed Secondary	Purchase of school bus	8,000,000
30	Kapenguria AP Line	Construction of assistant chiefs office	30,000
31	Siyoi Chiefs Office	Construction of assistant chiefs office	1,600,000
32	Mwotot Chief's Office	Construction of assistant chiefs office	1,000,000
	Total		59,014,588

Appendix II: Project Verification Report

S/No.	Project Name	Project Activity	Amount Disbursed (Kshs.)	Observations
1	Kamorow Primary School	Construction to completion of one classroom.	1,300,000	The project is completed and in use however handover reports were not availed for audit
2	Lokitedel Primary	Construction to completion of 4 modern classrooms	6,000,000	The project is on going and at the final stages of completion
3	Tomena Primary School	Renovation to completion of 12 classrooms; re-roofing, internal and external plastering, internal and external painting, fixing of doors and windows, verandah, fixing of fascial boards and flooring.	9,000,000	i. The project is complete and in use however labelling has not been done ii. Handing over report was not presented for audit
4	Kapenguria AP line	Renovation of 3 AP line houses: re-roofing, plastering painting, fixing steel doors and windows	3,000,000	i. The project is complete and in use however labelling has not been done ii. No handing over report was availed for audit review

S/No.	Project Name	Project Activity	Amount Disbursed (Kshs.)	Observations
5	Kachepkai Primary School	Construction of one classroom.	1,300,000	The project is complete and in use however the hand over report was not provided for audit review
6	Pkopoch Primary	Construction of one classroom.	1,300,000	i. The project is complete and in use ii. The handover reports were not availed for audit review
7	Keringet Primary School	Construction of one classroom.	1,125,000	The project is complete and in use however the handover reports were not availed for audit review.
8	Almaris Primary School	Construction of one classroom.	1,125,000	i. The project is complete and in use however the labelling was not done. ii. Handover reports and work plans were not availed for audit review
		Totals	24,150,000	

National Government Constituencies Development Fund (NGCDF)

Kapenguria Constituency

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

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

	Note	2023-2024	2022-2023
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	206,049,053	89,370,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		206,049,053	89,370,000
PAYMENTS			
Compensation of employees	4	3,969,928	3,999,688
Committee expenses	5	6,045,481	4,403,037
Use of goods and services	6	8,250,915	4,665,651
Transfers to Other Government Units	7	95,079,000	24,420,000
Other grants and transfers	8	108,046,956	47,022,971
Acquisition of Assets	9	-	-
Other Payments	10	2,465,000	-
TOTAL PAYMENTS		223,857,280	84,511,346
SURPLUS/DEFICIT		(17,808,226)	4,858,654

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 _____ 2024 and

signed by:



Chairman NG-CDF
Committee

Name: *ANDREW P. KODOKWANI*


KAPENGURIA CONSTITUENCY
DEVELOPMENT FUND
13 DEC 2024
FUND ACCOUNTANT MANAGER
Name: *STEPHEN A. MNA NG'AI*
P.O. BOX 70 KAPENGURIA

Fund Accountant Manager

Name: *STEPHEN A. MNA NG'AI*


SUB-COUNTY ACCOUNTANT WEST POKOT
13 DEC 2024
P.O. Box 70 KAPENGURIA

National Sub-County
Accountant

Name: *STEPHEN MARUGI*
ICPAK M/No: 11150

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

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

	Note	2023-2024	2022-2023
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	32,784	17,841,011
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		32,784	17,841,011
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		32,784	17,841,011
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13	-	-
Gratuity	14	-	-
NET FINANCIAL ASSETS		32,784	17,841,011
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	17,841,011	12,982,357
Prior year adjustments	16	-	-
Surplus/Deficit for the year		(17,808,226)	4,858,654
NET FINANCIAL POSITION		32,784	17,841,011

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on _____ 2024 and signed by:

.....
 Chairman NG-CDF
 Committee
 Name: *ANDREW P. KODOKWANT*

.....
 Fund Accountant Manager
 Name: *STEPHEN A. MURUGI*

.....
 National Sub-County
 Accountant
 Name: *STEPHEN MURUGI*
 ICPAK M/No: 11150

National Government Constituencies Development Fund (NGCDF)

Kapenguria Constituency

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

... 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	206,049,053	89,370,000
Other Receipts	3	-	-
TOTAL RECEIPTS		206,049,053	89,370,000
Payments for operating activities			
Compensation of Employees	4	3,969,928	3,999,688
Committee expenses	5	6,045,481	4,403,037
Use of goods and services	6	8,250,915	4,665,651
Transfers to Other Government Units	7	95,079,000	24,420,000
Other grants and transfers	8	108,046,956	47,022,971
Other Payments	10	2,465,000	-
TOTAL PAYMENTS		223,857,280	84,511,346
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		(17,808,226)	4,858,654
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(17,808,226)	4,858,654
Cash and cash equivalent at BEGINNING of the year	11	17,841,011	12,982,357
Cash and cash equivalent at END of the year	11	32,785	17,841,011

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

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2023-2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023-2024	2023-2024		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers from NG-CDF Board	196,636,484	17,841,011	76,049,054	290,526,548	223,890,063	66,636,485	77%
Proceeds from Sale of Assets				-	-	-	0%
Other Receipts				-	-	-	0%
TOTAL RECEIPTS	196,636,484	17,841,011	76,049,054	290,526,548	223,890,063	66,636,485	77%
Payments							
Compensation of Employees	6,020,517		32	6,020,549	3,969,928	2,050,621	66%
Committee expenses	2,144,536			2,144,536	6,045,481	(3,900,945)	282%
Use of goods and services	6,820,000	848,588		7,668,588	8,250,915	(582,327)	108%
Transfers to Other Government Units	101,149,588	350,000	49,864,000	151,363,588	95,079,000	56,284,588	63%
Other grants and transfers	73,984,431	15,259,040	23,252,803	112,496,274	108,046,956	4,449,318	96%
Acquisition of Assets				-	-	-	0%
Other Payments	6,517,412	1,383,383	2,932,219	10,833,014	2,465,000	8,368,014	23%
TOTAL	196,636,484	17,841,011	76,049,054	290,526,549	223,857,280	66,669,269	77%

National Government Constituencies Development Fund (NGCDF)

Kapunguria Constituency

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

Explanatory Notes.

- (a) The utilisation difference on other grants and transfers is as a result of the delay in disbursements from the NGCF-Board
- (a) During the year the Fund experiencing under-utilization of below 90% due to the following reasons
- i. Compensation of employees (66%): Underutilization was as a result of the Board not disbursing all the budgeted funds to the constituency by end of the financial year.
 - ii. Transfers to other government units (63%): Underutilization was as a result of the Board not disbursing all the budgeted funds to the constituency by end of the financial year
 - iii. On the over utilization of use of goods and services, & committee expenses, this was as a result of underbudgeting which has since been rectified.
- All the changes between the original and final budget were as a result of balances brought forward from the previous financial year 2022/2023, disbursement for previous years.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	66,669,269
Less undisbursed funds receivable from the Board as at 30th June 2024	66,636,485
	32,784
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2023/2024	32,784

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Ksh	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Ksh	Ksh	Ksh
1.0 Administration and Recurrent						
1.1 Compensation of Employees	6,020,517		32	6,020,549	3,969,928	2,050,621
1.2 Committee allowances	2,144,536			2,144,536	5,345,481	(3,200,945)
1.3 Use of goods and Services	1,300,000	845,588	-	2,145,588	4,363,033	(2,217,445)
Sub-total	9,465,053	845,588	32	10,310,673	13,678,442	(3,367,769)
2.0 Monitoring and Evaluation				-		-
2.1 Capacity Building	2,520,000			2,520,000	1,012,000	1,508,000
2.2 Committee Allowance	-			-	700,000	(700,000)
2.3 Uses of goods and services	3,000,000	3,000	-	3,003,000	2,875,882	127,118
Sub-total	5,520,000	3,000	-	5,523,000	4,587,882	935,118
3.0 Constituency Oversight Committee(itemize as per budget)					-	-
Sub-total					-	-
4.0 Emergency		-	-			
Primary Schools	1,835,237			1,835,237		1,835,237
4.1 Serewo Primary School	-			-	-	-
4.2 Kaptarin Primary School				-	-	-
4.3 Adurkoit Primary School				-	-	-
4.4 Talau Primary School				-	-	-

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

4.5 Tamugh Primary School	246,010	138,990		385,000	385,000	-
4.6 Simitei Primary School		375,000		375,000	375,000	-
4.7 Almaris Primary School		53,000		53,000	53,000	-
4.8 Mokongwo Primary School		250,000		250,000	250,000	-
4.9 Ptoo Primary School		1,500,000		1,500,000	1,500,000	-
4.10 St. Mary's Siyoi secSchool	5,939,800	3,000,000		8,939,800	8,939,800	-
4.11 Reres Primary School		429,200		429,200	429,200	-
Sub-total	8,021,047	5,746,190	-	13,767,237	11,932,000	1,835,237
4.2 Secondary Schools						
1. AGC Tipet Boys Sec School	870,000			870,000	870,000	-
2. St. Monica Kriich Girls Sec Sch	300,000		-	300,000	300,000	-
Sub-total	1,170,000	-	-	1,170,000	1,170,000	-
4.3 Security Projects						
1. Kositei Chief's Office	500,000			500,000	500,000	-
Sub-total	500,000	-	-	500,000	500,000	-
				-		-
5.0 Environment						
Tipet Boys Secondary School	500,000			500,000	-	500,000
Tunoyo Primary School	500,000			500,000		500,000
Paraywa Primary School	500,000			500,000		500,000
Simat Primary School	500,000			500,000		500,000
Lolotwo Primary School	500,000			500,000		500,000
Katukumwok Primary School	500,000			500,000		500,000
Chelokotetwo Primary School	500,000			500,000		500,000

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

Kanyarkwat Mixed Day Secondary School	-		500,000	500,000	-	500,000
Ketiam Primary School	-		400,000	400,000	-	400,000
Lokitedel Primary School	-		400,000	400,000	400,000	-
Ptoo Primary School	-		400,000	400,000	400,000	-
Siyoi Secondary School	-		500,000	500,000	500,000	-
Tomena Primary School	-		400,000	400,000	400,000	-
Totum Secondary School	-		439,203	439,203	439,203	-
Total	3,500,000	-	3,039,203	6,539,203	2,139,203	4,400,000
6.0 Primary Schools Projects						
6.1 Chepkechir Primary School	1,300,000			1,300,000	-	1,300,000
6.2 Chepkoti Primary School	1,300,000			1,300,000	-	1,300,000
6.3 Chepokachim Primary School	1,800,000			1,800,000	-	1,800,000
6.4 Cheptoch Primary School	1,300,000			1,300,000	-	1,300,000
6.5 Kachepkai Primary School	1,300,000			1,300,000	-	1,300,000
6.6 Kadokony Primary School	1,300,000			1,300,000	-	1,300,000
6.7 Kaibos Primary School	1,300,000			1,300,000	-	1,300,000
6.8 Kakpaw Primary School	1,300,000			1,300,000	-	1,300,000
6.9 Kalomoywo Primary School	1,300,000			1,300,000	-	1,300,000
7.0 Kamorow Primary School	1,300,000			1,300,000	-	1,300,000
7.1 Kapchila Primary School	1,300,000			1,300,000	-	1,300,000
7.2 Kapkecha Primary School	1,300,000			1,300,000	-	1,300,000
7.3 Kapkimar Primary School	1,300,000			1,300,000	-	1,300,000
7.4 Kaplelach Primary School	1,300,000			1,300,000	-	1,300,000
7.5 Kaptemow Primary School	1,300,000			1,300,000	-	1,300,000
7.6 Kapyemut Primary School	500,000			500,000	-	500,000
7.7 Karas Primary School	2,000,000			2,000,000	-	2,000,000
7.8 Kipkorinya Primary School	1,300,000			1,300,000	-	1,300,000
7.9 Kongelai Primary School	1,300,000			1,300,000	-	1,300,000
8.0 Kopoch Primary School	500,000			500,000	-	500,000

**National Government Constituencies Development Fund (NGCDF)
Kapunguria Constituency**

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

8.1 Korpuu Primary School	6,000,000		6,000,000	401,834	5,598,166
8.2 Lokitedel Primary School	6,000,000		6,000,000	6,000,000	-
8.3 Lokuyi Primary School	1,300,000		1,300,000	1,300,000	-
8.4 Mtembur Primary School	1,300,000		1,300,000	1,300,000	-
8.5 Mungit Primary School	1,300,000		1,300,000	1,300,000	-
8.6 Naktopar Primary School	806,583		806,583	806,583	-
8.7 Fkopooh Primary School	1,300,000		1,300,000	1,300,000	-
8.8 Prinda Primary School	1,300,000		1,300,000	1,300,000	-
8.9 Priro Primary School	1,000,000		1,000,000	1,000,000	-
9.0 Ptoo Primary School	1,300,000		1,300,000	1,300,000	-
9.1 Ptoyo Primary School	1,300,000		1,300,000	1,300,000	-
9.2 Putor Primary School	1,300,000		1,300,000	1,300,000	-
9.3 Sakat Primary School	500,000		500,000	500,000	-
9.4 Simat Primary School	1,300,000		1,300,000	1,300,000	-
9.5 Sinanden Primary School	700,000		700,000	700,000	-
9.6 Talau Primary School	1,300,000		1,300,000	1,300,000	-
9.7 Tamarukwo Primary School	1,300,000		1,300,000	1,300,000	-
9.8 Tambalal Primary School	806,583		806,583	806,583	-
9.9 Tamugh Primary School	1,300,000		1,300,000	1,300,000	-
10.0 Tartar Primary School	1,300,000		1,300,000	1,300,000	-
10.1 Tomena Primary School	9,000,000		9,000,000	9,000,000	-
10.2 Toptolim Primary School	800,000		800,000	800,000	-
10.3 Amon Primary School	1,100,000		1,100,000	1,100,000	-
10.4 Chepkapechak Primary School	500,000		500,000	500,000	-
Almaris primary school	-	1,125,000	1,125,000	1,125,000	-
Chepokachim Primary school	-	1,125,000	1,125,000	1,125,000	-
Cheptoch Primary School	-	1,125,000	1,125,000	1,125,000	-
Chewoyet Primary School	-	500,000	500,000	500,000	-
Kapsurum Primary School	-	500,000	500,000	500,000	-
keringet Primary School of deaf	-	1,250,000	1,250,000	1,250,000	-

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

Kitaleposho Primary School	-		500,000	500,000	500,000	
Lokna Primary School	-		1,000,000	1,000,000	1,000,000	
Mokongwo Primary School	-		500,000	500,000	500,000	
Mortome Primary School	-		500,000	500,000	500,000	
Putor Primary School	-		500,000	500,000	500,000	
Simitei Primary School	-		500,000	500,000	500,000	
Siyoi Primary School	-		4,000,000	4,000,000	4,000,000	
Tamugh Primary School	-		1,125,000	1,125,000	1,125,000	
Tomena Primary School	-		5,000,000	5,000,000	5,000,000	
Sub-total	69,713,166	-	19,250,000	88,963,166	57,765,000	31,198,166
7.0 Secondary Schools Projects					-	-
7.1 Komol Secondary School	5,000,000			5,000,000	163,578	4,836,422
7.2 E.L.K Kaptemow Secondary School	1,300,000			1,300,000	-	1,300,000
7.3 F.r Dhillon Secondary school	1,200,000			1,200,000	-	1,200,000
7.4 Riting Girls Secondary School	1,300,000			1,300,000	-	1,300,000
7.5 St.Monica Krich Girls	1,300,000			1,300,000	-	1,300,000
7.6 Turkwel Gorge Secondary School	6,000,000			6,000,000	-	6,000,000
7.7 Totum Secondary School	1,500,000			1,500,000	-	1,500,000
7.8 St. Mary`s Siyoi Mixed Secondary	8,000,000			8,000,000	-	8,000,000
7.9 ELCK Galib Lityei Mixed Sec School	2,836,422			2,836,422	2,836,422	-
AGC Ketiam Boys Secondary School			1,000,000	1,000,000	1,000,000	-
ELCK Galiblityei Mixed Secondary School			2,000,000	2,000,000	2,000,000	-

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

Kamito Girls Secondary School			3,000,000	3,000,000	3,000,000	-
Kanyarkwat Mixed Day Secondary School			5,000,000	5,000,000	5,000,000	-
Kapchila Secondary School			500,000	500,000	500,000	-
Kaprech Secondary School			1,000,000	1,000,000	1,000,000	-
Kaprom Secondary School			1,000,000	1,000,000	1,000,000	-
St.CatherineGirls Secondary School-Chepnyal			8,382,000	8,382,000	8,732,000	(350,000)
St.Paul Boys SecondarySchool-Kitelakapel			8,732,000	8,732,000	8,732,000	-
Sub-total	28,436,422	-	30,614,000	59,050,422	33,964,000	25,086,422
8.0 Security Projects					-	-
Ptoyo Chief`s Office				-	-	-
Simatwa Assistant Chief`s Office				-	-	-
Siyoi Chief`s Office	1,600,000.00			1,600,000	-	1,600,000
Mwotot Assistant Chief`s Office	1,000,000.00			1,000,000	-	1,000,000
Kapenguria AP line	3,000,000.00			3,000,000	2,970,000	30,000
Mwotot Assistant Chiefs Office	-		2,500,000	2,500,000	2,500,000	-
Kapchila Assistant Chiefs Office	-		2,500,000	2,500,000	2,500,000	-
Kapenguria Administration Police Line Camp	-		3,000,000	3,000,000	3,000,000	-
Mtembur Chiefs Office	-		1,000,000	1,000,000	1,000,000	-
Sub-total	5,600,000	-	9,000,000	14,600,000	11,970,000	2,630,000
9.0 Tertiary Institution Projects					-	-
9.1 Kitelakape TTI	3,000,000	350,000		3,350,000	3,350,000	-
Sub-total	3,000,000	350,000	-	3,350,000	3,350,000	-
10.0 Bursary and Social Security					-	-
10.1 Bursary - Secondary Schools	32,099,967	9,512,850	8,174,397	49,787,214	57,257,500	(7,470,286)
10.2 Bursary- Tertiary Institutions	21,093,417	-		21,093,417	20,068,200	1,025,217

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

10.3 Bursary- Special Schools	2,000,000	-		2,000,000	-	2,000,000
Sub-total	55,193,384	9,512,850	8,174,397	72,880,631	77,325,700	(4,445,069)
5.0 Sports					-	-
Bendera Foot Ball Club			265,000	265,000	265,000	-
Chepkoti Foot Ball Club			165,000	165,000	165,000	-
Chewoyet Foot Ball Club			265,000	265,000	265,000	-
Constituency Sports Tournament			73,000	73,000	73,000	-
Kamito Boys Secondary School			204,203	204,203	204,203	-
Kamorow Foot Ball Club			265,000	265,000	265,000	-
Kapenguria Citizen			265,000	265,000	265,000	-
Kapenguria Youth Foot Ball Team			265,000	265,000	265,000	-
Kaprech FootBall Club			165,000	165,000	165,000	-
Kongelai Youngsters Football Club			227,000	227,000	227,000	-
Murkwijit Foot Ball Club			265,000	265,000	235,850	29,150
Regional Sports Tournament			350,000	350,000	350,000	-
Turkwel foot Ball Team			265,000	265,000	265,000	-
Total	-	-	3,039,203	3,039,203	3,010,053	29,150
Other Payments						
11.0 Strategic Plan					-	-
11.1 Kapenguria NG- CDF Strategic plan	1,300,000	1,383,383	2,932,219	5,615,602	2,465,000	3,150,602
12.0 ICT HUBS					-	
12.1 Kiyalekapel TTI jitume hubs	5,217,412	-	-	5,217,412	-	5,217,412
Sub-total	6,517,412	1,383,383	2,932,219	10,833,014	2,465,000	8,368,014
Funds pending approval**					-	
Unapproved projects						
AIA						
PMC savings						
Sub-total					-	-
Total	196,636,484	17,841,011	76,049,054	290,526,549	223,857,279	66,669,270

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-Kapenguria 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.

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

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 Equivalent

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

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Unutilized Fund

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

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 24 June 2024 for the period 1st July 2024 to 30th June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

13. Comparative Figures

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

14. Subsequent Events

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

15. Prior Period Errors

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

National Government Constituencies Development Fund (NGCDF)

Kapenguria Constituency

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

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.

National Government Constituencies Development Fund (NGCDF)

Kapenguria Constituency

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

5. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
NGCDF Board	Kshs	Kshs
B214104	12,088,879	-
B214288	50,960,174	-
B214632	13,000,000	-
B225049	30,000,000	-
B226036	30,000,000	-
B226325	10,000,000	-
B226432	30,000,000	-
B214757	30,000,000	-
TOTAL	206,049,053	
B185088		7,000,000
B185507		6,000,000
B185829		15,000,000
B 206122		5,000,000
B206376		12,000,000
B205760		12,000,000
B205644		1,370,000
B207522		16,000,000
B207884		15,000,000
TOTAL		89,370,000

2. Proceeds From Sale of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Others (specify)	0	0
Total	0	0

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

3. Other Receipts

	2023-2024	2022-2023
	Kshs	Kshs
Interest Received	0	0
Rent	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs account	0	0
Other Receipts Not Classified Elsewhere (<i>specify</i>)	0	0
Total	0	0

National Government Constituencies Development Fund (NGCDF)

Kapenguria Constituency

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

4. Compensation Of Employees

	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,840,393	3,999,688
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	-
Employer Contributions Compulsory national social security schemes	116,725	-
Employer Contributions Compulsory Housing levy	12,810	-
Employer contributions to National Industrial Training Authority	-	-
TOTAL	3,969,928	3,999,688

5. Committee Expenses

	2023-2024	2022-2023
	Kshs	Kshs
A. NG-CDF		
Sitting allowance	2,065,000	2,112,519
Other committee expenses	2,580,481	2,290,518
Sub-total	4,645,481	4,403,037
	-	-
B. Oversight Committee Expenses		
Members allowance	600,000	0
Other committee expenses	800,000	0
Sub-total	1,400,000	0
TOTAL(A+B)	6,045,481	4,403,037

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

6. Use of Goods and services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	100,000	130,981
Communication, supplies and services	1,399,213	1,481,267
Domestic travel and subsistence	1,420,000	1,207,200
Printing, advertising and information supplies & services		-
Rentals of produced assets		-
Training expenses	1,012,000	550,000
Hospitality supplies and services	2,241,716	-
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services		-
Fuel , oil & lubricants	1,097,237	1,070,303
Other operating expenses	980,749	-
Bank Charges		-
Security operations		225,900
Routine maintenance - vehicles and other transport equipment		-
Routine maintenance- other assets		-
TOTAL	8,250,915	4,665,651

7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to Primary Schools	57,765,000	6,620,000
Transfers to Secondary Schools	33,964,000	7,800,000
Transfers to Tertiary Institutions	3,350,000	10,000,000
TOTAL	95,079,000	24,420,000

National Government Constituencies Development Fund (NGCDF)

Kapenguria Constituency

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

8. Other Grants and Other transfers

	2023-2024	2022-2023
	Kshs	Kshs
Bursary - Secondary (see attached list)	57,257,500	35,474,471
Bursary -Tertiary (see attached list)	18,868,000	9,758,500
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NIIIF)	-	-
Security Projects (see attached list)	11,970,000	-
Sports Projects (see attached list)	3,010,053	-
Environment Projects (see attached list)	2,139,203	-
Emergency Projects (see attached list)	14,802,200	1,790,000
Roads Projects	-	-
TOTAL	108,046,956	47,022,971

9. Acquisition Of Assets

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

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

10. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
Strategic Plan	2,465,000	-
ICT Hubs	-	-
		-
TOTAL	2,465,000	-

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023-2024	2022-2023
	Kshs	Kshs
	Kshs (30/6/2024)	Kshs (30/6/2023)
<i>EQUITY Bank, A/C 1070297599233, KAPENGURIA Branch. (main account)</i>	32,784	17,841,010
		-
	-	-
TOTAL	32,784	17,841,010
11B: Cash Balances		
Location 1	0	0
Location 2	0	0
Other Locations (<i>Specify</i>)	0	0
Total	0	0
<i>[Provide Cash Count Certificates for Each]</i>		

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>Total</i>				

13. Retention

	2023-2024	2022-2023
	KShs	KShs
Retention as at 1 st July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 th June D= A+B-C	0	

Retentions aging analysis.

	2023-2024Y	% of the total Retention	Insert Comparative FY	% of the total Retention
Under one year	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total	0		0	

14. Gratuity

	2023-2024	2022-2023
	KShs	KShs
Gratuity as at 1 st July (A)	0	0
Gratuity held during the year (B)	0	0
Gratuity paid during the Year (C)	0	0
Closing Gratuity as at 30 th June D= A+B-C	0	0

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

Gratuity aging analysis

	Insert Current FY	% of the total Gratuity	Insert Comparative FY	% of the total Gratuity
Under one year	0	0	0	0
1-2 years	0	0	0	0
2-3 years	0	0	0	0
Over 3 years	0	0	0	0
Total	0	0	0	0

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

15. Fund Balance B/F

	(1 st July 2024)	(1 st July 2023)
	Kshs	Kshs
Bank accounts	17,841,010	12,982,357
Cash in hand	-	-
Imprest	-	-
Total	17,841,010	12,982,357
Less	-	-
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	-	-

16. Prior Year Adjustments

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

** 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 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Gratuities and Retentions

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

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

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

	2023-2024Y	% of the total	Insert Comparative FY	% of the total
Under one year	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total	0		0	

19.2: Pending Staff Payables (See Annex 2)

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

Aging Analysis for staff Payables

	2023-2024Y	% of the total	Insert Comparative FY	% of the total
Under one year	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total	0		0	

National Government Constituencies Development Fund (NGCDF)

Kapenguria Constituency

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

19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	2,050,621	-
Committee expense	(3,900,945)	588,040
Use of goods and services	(582,327)	-
Amounts due to other Government entities	56,284,588	50,214,000
Amounts due to other grants and other transfers	4,449,318	38,772,422
Acquisition of assets		596,000
Oversight Committee Expenses		1,519,602
Other Payments (specify)	8,368,014	2,200,000
Funds pending approval	-	
Total	66,669,269	93,890,064

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	963,366	531,481
Total	963,366	531,481

19.5 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	2,065,000	2,112,519
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	206,049,053	89,370,000
Total	208,114,053	91,482,519

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

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					

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



Annex 2 - Analysis of Pending Staff Payables

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

**National Government Constituencies Development Fund (NGCDF)
Kapenguria Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024
Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance		Comments
		2023-2024	2022-2023	
Compensation of Employees	Salaries and wages for employees	2,050,621		Not paid
Committee expenses	Payment of committee expenses	(3,900,945)	0	
Use of Goods and services	Payment of goods & services	(582,327)		
Amounts due to other Government entities				
6.1 Chepkechir Primary School	Construction of classroom	1,300,000	0	Not paid
6.2 Chepkoti Primary School	Construction of classroom	1,300,000	0	Not paid
6.3 Chepokachim Primary School	Construction of classroom	1,800,000	0	Not paid
6.4 Cheptoch Primary School	Construction of pit latrines	1,300,000	0	Not paid
6.5 Kachepkai Primary School	Construction of pit latrines	1,300,000	0	Not paid
6.6 Kadokony Primary School	Construction of classroom	1,300,000	0	Not paid
6.7 Kaibos Primary School	Construction of pit latrines	1,300,000	0	Not paid
6.8 Kakpaw Primary School	Construction of classroom	1,300,000	0	Not paid
6.9 Kalomoywo Primary School	Construction of pit latrine	1,300,000	0	Not paid
7.0 Kamorow Primary School	Construction of pit latrine	1,300,000	0	Not paid
7.1 Kapchila Primary School	Construction of pit latrine	1,300,000	0	Not paid
7.2 Kapkecha Primary School	Construction of pit latrine	1,300,000	0	Not paid
7.3 Kapkimar Primary School	Renovation of classes	1,300,000	0	Not paid
7.4 Kaplelach Primary School	Construction of classroom	1,300,000	0	Not paid
7.5 Kaptemow Primary School	Construction of classroom	1,300,000	0	Not paid

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

7.6 Kapyemut Primary School	Construction of Pit Latrine	500,000	0	Not paid
7.7 Karas Primary School	Renovation of 4 classrooms	2,000,000	0	Not paid
7.8 Kipkorinya Primary School	Construction of classroom	1,300,000	0	Not paid
7.9 Kongelai Primary School	Construction of classroom	1,300,000	0	Not paid
8.0 Kopoch Primary School	Construction of Pit Latrine	500,000	0	Not paid
8.1 Korpun Primary School	Construction of 4 classrooms	5,598,166	0	Not paid
Sub-Total		31,198,166.00		
Amounts due to other Government Entities				
7.1 Komol Secondary School	Construction of classes	4,836,422		Not paid
7.2 E.L.K Kaptemow Secondary School	Construction of laboratory	1,300,000		Not paid
7.3 F.r Dhillon Secondary school	Construction of classes	1,200,000		Not paid
7.4 Riting Girls Secondary School	Construction of classes	1,300,000		Not paid
7.5 St.Monica Krich Girls	Construction of classes	1,300,000		Not paid
7.6 Turkwel Gorge Secondary School	Construction of classes	5,650,000		Not paid
7.7 Totum Secondary School	Construction of classes	1,500,000		Not paid
7.8 St. Mary's Siyoi Mixed Secondary	Purchase of school bus	8,000,000		Not paid
Sub-Total		25,086,422		Not paid
Amounts Due to Other Grants and Transfers				
Security Projects				
8.1 Kapenguria AP Line	Construction of assistant chiefs office	30,000		Not paid
8.4 Siyoi Chiefs Office	Construction of assistant chiefs office	1,600,000		Not paid

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

8.5 Mwotot Chief's Office		1,000,000		Not paid
Sports Projects	-	29,150		Not paid
Total	-	2,659,150		
Environment Projects				
Tipet Boys Secondary School		500,000		Not paid
Tunoyo Primary School		500,000		Not paid
Paraywa Primary School		500,000		Not paid
Simat Primary School		500,000		Not paid
Lolotwo Primary School		500,000		Not paid
Katukumwok Primary School		500,000		Not paid
Chelokotetwo Primary School		500,000		Not paid
Kanyarkwat Mixed Day Secondary School		500,000		Not paid
Ketiam Primary School		400,000		Not paid
Sub-Total		4,400,000		
Other payments				
strategic plan	Preparation of a 5year strategic plan	3,150,602		Not paid
ICT Hubs		5,217,412		Not paid
Sub-Total		8,368,014		Not paid
Emergency	To cater for unforeseen occurrences	1,835,237		Not paid
Sub-Total		1,835,237		Not paid
Bursary and Social Security	Payment of bursary for secondary & tertiary institutions students	(4,445,069)		Not paid
Sub-Total		(4,445,069)		
Totals		66,669,268		

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

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	(Kshs)			(Kshs)
	2022/2023			2023/2024
Land	5,762,239	-	-	5,762,239
Buildings and structures	20,880,000	-	-	20,880,000
Transport equipment	13,057,402	-	-	13,057,402
Office equipment, furniture and fittings	1,209,171	-	-	1,209,171
ICT Equipment, Software and Other ICT Assets	1,126,634	-	-	1,126,634
Other Machinery and Equipment	0	-	-	0
Heritage and cultural assets	0	-	-	0
Intangible assets	0	-	-	0
Total	42,035,446	0	0	42,035,446

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

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

NO.	PMC NAME PMC	Account number	Bank	DATE A/C OPENED	Bank Balance	Bank Balance
					2023-2024	2022-2023
1	Chepokachim Primary School	1070163746880	EQUITY		1,320	
2	Cheptoch Primary School	1070298128927	EQUITY		0	
3	Kachepkai Primary School	1070285373081	EQUITY	17-05-2024	0	
4	Kadokony Primary School	1070285272589	EQUITY	04/07/2024	0	
5	Kalomoywo Primary School	1070285309125	EQUITY	22-04-2024	150	
6	Kapchila Primary School	1070285279866	EQUITY	04/11/2024	500	
7	Korpun Primary School	1070285303941	EQUITY	22-03-2024	1,000	
8	Pkopoch Primary School	1070285349437	EQUITY		800	
9	Ptoyo Primary School	1070285150992	EQUITY	19-04-2023	0	
10	Tamugh Primary School	1070282008213	EQUITY	16-04-2023	0	
11	Tomena Primary School	1070284149238	EQUITY	29-08-2023	1,000	
12	Almaris Primary School	1070284221641	EQUITY		312	
13	Chewoyet Primary School	1070162049815	EQUITY		55	
14	Kapsurum Primary School	1070284780960	EQUITY	09/08/2023	0	
15	Keringet Primary School of deaf	1070284221641	EQUITY	22-7-2023	313	
16	Kitaleposho Primary School	1070284565870	EQUITY	26-04-2023	58,480	
17	Lokna Primary School	1070284394398	EQUITY	14-08-2023	5,670	
18	Mokongwo Primary School	1070284163942	EQUITY	10/05/2023	760	
19	Mortome Primary School	1070284465874	EQUITY	19-03-2024	1,000	
20	Putor Primary School	1070284658510	EQUITY	08/03/2023	0	
21	Sakat primary school	1070285225902	EQUITY	25-04-2023	525	
22	Simatei Primary School	1070179915077	EQUITY		1,355	



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

23	Siyoi Primary School	1070284160568	EQUITY	01/03/2023	370
24	Komol Secondary School	1070284652820	EQUITY	19-04-2024	850
25	Riting Girls Secondary School	1070285302182	EQUITY		1,000
26	ELCK Galib Lityei Mixed Sec School	1070284143477	EQUITY		5,310
27	AGC Ketiam Boys Secondary School		EQUITY	27-04-2023	
28	Kamito Girls Secondary School	1070284167826	EQUITY	23-06-2023	0
29	Kanyarkwat Mixed Day Secondary School	1070284325510	EQUITY		0
30	Kapchila Secondary School		EQUITY	14-08-2023	
31	Kaprech Secondary School	1070284467786	EQUITY	20-04-2023	5,000
32	Kaprom Secondary School	1070284152701	EQUITY	20-09-2023	488
33	St.Catherine Girls Secondary School-Chepnyal	1070284608113	EQUITY		500
34	Serewo Primary School	1070284371432	EQUITY	13-07-2023	1000
35	Kaptarin Primary School	1070284395605	EQUITY	24-7-2023	500
36	Adurkoit Primary School	1070284393151	EQUITY	21-07-2023	500
37	Talau Primary School	1070284372979	EQUITY	14-7-2023	0
38	Tamugh Primary School	1070284362753	EQUITY	07/11/2023	1,000
39	Simitei Primary School	1070179915077	EQUITY	08/03/2023	1,355
40	Almaris Primary School	1070284221641	EQUITY	16-04-2023	313
41	Mokongwo Primary School	1070284163942	EQUITY	26-04-2023	760
42	Ptoo Primary School	1070284354210	EQUITY	07/07/2023	7,385
43	St. Mary`s Siyoi Primary School	1070284160568	EQUITY	25-04-2023	370
44	AGC Tipet Boys Sec School	107028403938	EQUITY		155
45	St. Monica Kriich Girls Sec Sch	1070284409778	EQUITY	28-07-2023	1,500

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

46	Kitelakapel TTI	1070284080651	EQUITY		847,138	
47	Tipet Boys Secondary School	107028403938	EQUITY		155	
48	Ketiam Primary School	1070284356035	EQUITY	22-03-2023	500	
49	Lokitedel Primary School	1070284419816	EQUITY		50	
50	Ptoo Primary School	1070284354210	EQUITY	07/07/2023	7,385	
51	Siyoi Secondary School	1070284160568	EQUITY	08/01/2023	370	
52	Tomena Primary School	1070284149238	EQUITY	07/07/2023	1,000	1,000
53	Totum Secondary School		EQUITY	25-04-2023		
54	Kapenguria AP Line	1070284362019	EQUITY	19-04-2023	1,000	
55	Mwotot Chief`s Office	1070284473219	EQUITY		200	
56	Kapchila Assistant Chief Offices	1070182195483	EQUITY		3,290	
57	Mtembur Chief Offices	1070182111805	EQUITY	07/10/2023	480	
58	Kamito Boys Secondary School	1070284380254	EQUITY	15-08-2023	203	
72	Tomena Primary School PMC	1070284149238	EQUITY		0	0
73	Kitalekapel Primary School PMC	1070284328191	EQUITY			500,000
74	St. Michael Ptoyo Secondary School PMC	1070162613440	EQUITY			433
75	Turkwel Gorge Secondary School PMC	1070284127141	EQUITY	11/04/2023		48
76	Kitalekapel Technical Training Institute PMC	1070284080651	EQUITY	22/03/2023		30,000
	TOTAL				963,366	531,481

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

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Inaccuracies in Fixed Assets Balance	This is on the process of being resolved	Unresolved	30 th December 2024
2.0	Unsupported Bursaries Expenditure	Acknowledgement letters, receipts, minutes of bursaries committees have been provided for audit reviews	Unresolved	30 th December 2024
3.0	Unsupported Project Management committee balances	PMC's bank certificates and balances statements have been provided for reviews	Unresolved	30 th December 2024
4.0	Budgetary Control and Performance	The issue is due to delay of disbursement of funds from the board	Unresolved	30 th December 2024
5.0	Unresolved Prior Year Audit Matters	The unresolved audit issues have been responded but yet to be cleared as required	Unresolved	30 th December 2024
6.0	Unreported Emergency Projects	These projects covered under emergency during the financial year were all approved by the constituency committee and were implemented under emergency - See the attached documents for your verification	Unresolved	30 th December 2024

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

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)
7.0	Delayed Remittance of National Social Security Fund Contributions	This was occasioned by the delay in disbursement of funds from the treasury, however the management have resolved to pay on time in the future	Unresolved	30 th December 2024
8.0	Non-Implementation of approved projects	This was occasioned by late disbursement of funds from the board. However, Kapenguria CDFC shall implement the projects when funds are available	Unresolved	30 th December 2024
9.0	Projects not Handed Over	All completed projects have been handed over except those that are not properly finished	Unresolved	30 th December 2024

.....


Name Stepha Mwangi
 Fund Account Manager.

