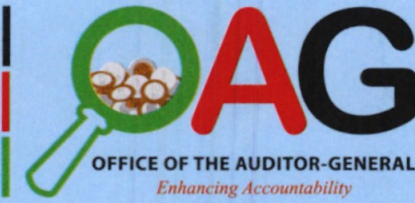


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



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 THE NATIONAL ASSEMBLY REPORT PAPERS LAID	
DATE: 11 FEB 2026	DAY: Wednesday
TABLED BY: OF	Hon. (Dr.) Robert Pukosa on behalf of Leader of Majority
CLERK-AT THE-TABLE:	honsale

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2025**



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

BARINGO NORTH CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025**

Transitional IPSAS Financial Statements /Prepared in accordance with the Accrual Basis of Accounting Method Under International Public Sector Accounting Standards (IPSAS)

*National Government Constituencies Development Fund (NGCDF)
Baringo North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
AC	Audit 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
PMCs	Project Management Committees
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

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 (amended 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 realization 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. Transparency and Accountability
2. Professionalism and Integrity
3. Commitment and Teamwork
4. Neutrality and Objectivity
5. Timeliness and Excellence
6. Advocacy for Citizen Participation

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Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Baringo North 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)

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	AIE holder	Bernard Korir
2.	National Sub-County Accountant	Kipsafari Toromo
3.	Chairman NGCDFC	Elijah Rotich
4.	Member NGCDFC	Fredrick Kiptoo
5.	Member NG CDFC	Noel Chelimo

(c) Fiduciary Oversight Arrangements

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Baringo North Constituency. The reports and recommendations of the Audit Committee, 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.

(d) NGCDF Baringo North Constituency Headquarters

P.O BOX 63
NGCDF Offices
Kabartonjo
KENYA.

(e) NGCDF Baringo North Constituency Contacts

P.O. Box 8352
Telephone: (254) 724669962
E-mail: cdfbaringonorth@ngcdf.go.ke
Website: www.go.ke

(f) NGCDF Baringo North Constituency Bankers

1. Bank A.Operation Account
K.C.B Kabartonjo
Kabartonjo Branch
P.O.Box52-40100
Kabartonjo, Kenya
2. Bank B. Deposit Account
K.C.B Kabartonjo
Kabartonjo Branch
P.O.Box 52-40100
Kabartonjo, Kenya
3. Bank C. PMC Account
K.C.B Kabartonjo
Kabartonjo Branch
P.O.Box 52-40100
Kabartonjo, Kenya

(g) Independent Auditor


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

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(h) Principal Legal Adviser

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

3. NGCDF Committees

Name	Details
 Elijah Rotich Chairman	Date of birth:01/01/1959 Academic Qualification: Undergraduate degree Professional qualification: Economist Work Experience:15years
 Fredrick Kiprop Kiptoo Secretary	Date of birth:06/08/1981 Academic Qualification: Masters in Theology Professional qualification: Pastor Work Experience:15 Years
 Rodah Jesire Kangogo Female Adult representative	Date of birth:01/01/1959 Academic Qualification: Diploma in ECDE Professional qualification: Teacher Work Experience:30 Years
 Jeniffer Chemjor Female Adult representative	Date of birth:01/01/1973 Academic Qualification: Form four Professional qualification: None Work Experience: None

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 <p>Noel Chelimo Male Youth Representative</p>	<p>Date of birth:26/04/1990 Academic Qualification:Undergraduate in Education Professional qualification:Teacher Work Experience:Not Employed</p>
 <p>Brenda Cherutoi Jemuge Youth Female Representative</p>	<p>Date of birth:02/05/1993 Academic Qualification: Undergraduate in Education Professional qualification: Teacher Work Experience: Not employed</p>
 <p>Robert Kocch Charles PWD representative</p>	<p>Date of birth:20/04/1991 Academic Qualification: Form Four Professional qualification: None Work Experience: None</p>
 <p>David Chelimo Barbett Co-opted member</p>	<p>Date of birth:02/04/1959 Academic Qualification:Diploma In Education Professional qualification: Teacher Work Experience:29 Years</p>
 <p>Mose Obed Deputy county Commissioner</p>	<p>Date of birth:16/03/1962 Academic Qualification: Undergarduate in Public Administration Professional qualification: Administrator Work Experience:32 Years</p>



Bernard Korir
Fund Account Manager

Date of birth:03/01/1985

Academic Qualification: Undergraduate degree in accounting

Professional qualification: ICPAK

Work Experience:12 Years

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4. NG-CDFC Chairman's Report

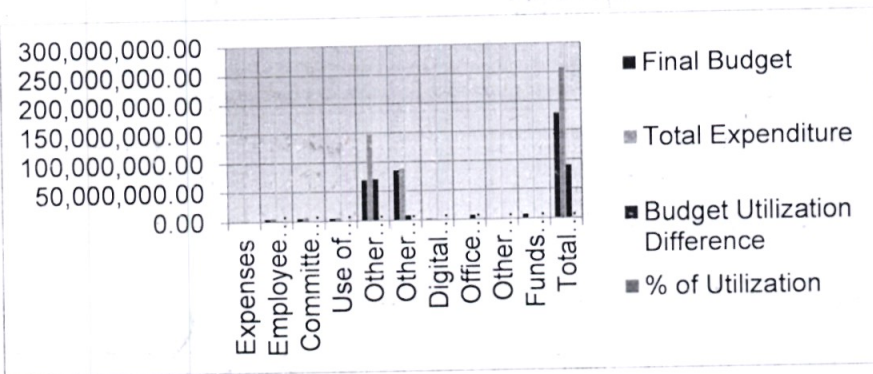
Baringo North NGCDF was allocated Kshs.179, 441,954.47 in 2024/2025 financial year. Constituency received funds from NG-CDF BOARD amounting to Kshs.145,000,000, being funds for 2024/2025 and Kshs.55,641,893 being funds for 2023/2024. The constituency managed to utilize Kshs.184,085,709.36 against a budget of Kshs.200,641,893 which translates to 91.7%

Comparison of budget, receipts and expenditure is represented as below,

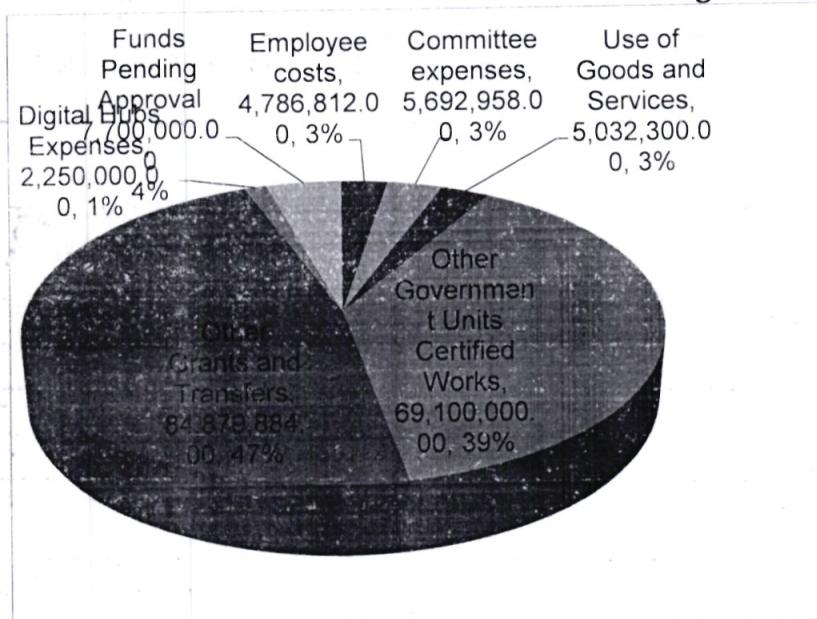
	Final Budget	Total Expenditure	Budget Utilization Difference	% of Utilization
Revenue				
Transfers From the NGCDF Board	179, 441,954.47	264,534,350.82	34,441,954	
Grants/donations from other entities				
Finance income				
Miscellaneous income				
Totals	179, 441,954.47	264,534,350.82	34,441,954	
Expenses				
Employee costs	4,786,812.00	6,230,079.00	1,760,427.00	71.74
Committee expenses	5,692,958.00	7,197,743.38	41,961	99.42
Use of Goods and Services	5,032,300.00	6,187,512.54	180,843	97.08
Other Government Units Certified Works	69,100,000.00	146,611,544.59	71,140,059	51.48
Other Grants and Transfers	84,879,884.00	88,357,471.50	8,969,462	89.85
Digital Hubs Expenses	2,250,000.00	2,250,000.00	-	100.00
Office rehabilitation/Acquisition of Assets	-	-	7,700,000	33.10
Other Payments	-	-	-	
Funds Pending Approval**	7,700,000.00	-	-	
Total Expenditure	179,441,954	256,834,351.01	89,792,752	66.54
Surplus for the period				

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Sectorial budget utilization is as indicated in the chart below.



Final Budget



Achievement

Education

Funds were used for construction of classrooms, laboratories, dormitories, pit latrines and administration block. Funding education has contributed to improved enrolment, retention and transition rates. It has also helped to reduce the burden of education for low-income families.

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Complete construction of 1 classroom at Maregut Primary School



Construction to completion of Dinning Hall and Kitchen at Moi High school Kabartonjo.

Bursary

Funds were used to in assisting the needy in the society by sponsoring them in their pursuit of their educational dreams. The fund targeted the total orphans, Partial orphans, Pwds and the vulnerable members in the society. Through the Kitty most students have been retained in learning institutions while others have cleared their studies.



Bursary public participations in various Polling stations

Security Projects

The Security kitty was used for construction of Chiefs offices. This has helped in bringing government services closer to the people.



Construction of Chiefs office at Kabosgei Chiefs officer

Tree planting in various Schools within the Constituency.

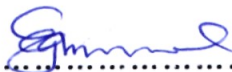
Emerging issues related to NG-CDF in Baringo North Constituency are;

- ❖ Education, Security, Sports, Environment, Water and Roads sectors almost entirely depend on NG-CDF on infrastructure development.
- ❖ Prioritization of projects to fund is becoming more difficult due to the numerous high impacts and deserving projects being proposed by the residents.
- ❖ Increase in population is piling pressure on NG-CDF to allocate more funds to various development infrastructures and bursary to cater for the residents.
- ❖ There's a growing Need to compete with the county government in infrastructure development to justify the long existence of NG-CDF.

Baringo North way forward to the emerging issues

- ❖ To continue employing public participation at the ward level in identification of priority projects for funding and bursary beneficiaries within the constituency
- ❖ NG-CDF to continues to work with the board to facilitate timely disbursement of funds and will endeavour to disburse funds to the project management committees (PMC's) as soon as it receives
- ❖ Allocate enough funds to complete the project within at most 2 years).

Moving forward NG-CDF Baringo North Committee remains steadfast in delivering on our mandate of transforming lives and creating a better society for all



.....
Name: Elijah Rotich
Chairman NGCDF Committee

5. Statement Of Performance Against Predetermined Objectives for FY2024/25

Introduction

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

The key development objectives of the **NGCDF Baringo North Constituency 2022-2027** plan is to:

1. To achieve 100% transition of pupils and students in primary to secondary and to universities and other tertiary institutions
2. To eliminate temporary structures and have adequate and quality infrastructure in all educational institutions
3. To enhance ICT in the constituency
4. To have peace and tranquility in the constituency
5. To preserve and have clean environment for posterity

Progress on the attainment of Strategic development objectives

To implement and cascade 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:

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 24/25 We constructed 10 new classrooms, renovated 2 Classrooms, completed 1 Dining Hall and an Administration Block in Primary Schools, we Completed 4 ongoing classroom. We awarded bursaries to

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Sector	Objective	Outcome	Indicator	Performance
				approximately 8,723 students
Security	-To improve access to security services	-Improved service delivery to the constituents	-constructions of chiefs' offices	Baringo north NGCDF has constructed 1 new chief's offices
Environment	-To mitigate climate change	- Utilization of natural factors	-Purchase of modern energy saving jikos	- Purchase and installation of modern energy saving jikos.
Emergency	To Mitigate on unexpected occurrences that affects the welfare of constituents within the national government facilities	Availing of Funds to mitigate on the negative effects occasioned by unexpected occurrences	- Support the re-construction of damaged National Government Projects - Provide Funds for the provision of urgently needed facilities in National Government Facilities	-Schools provided with sanitary facilities -Schools and renovated those destructed by natural calamities

6. Governance Statement

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency.

Further, Section 5 (1) of the regulation states that the members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a vacancy in the Constituency Committee.

The officer of the board coordinated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

Section 5 and 6 of NG CDF regulations provides for procedure for nomination of the five members of the NG CDFC as outlined in section 43 (2) paragraph (b), (c), and (d) of the principal Act through a selection panel composed of:

- i. One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- ii. Officer of the Board seconded to the constituency who is be the secretary of the selection panel
- iii. Two persons one of either gender nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

Further the NG CDF regulations requires that for one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

Appointment of NG-CDF Committee

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The NGCDF Act 2016 on appointment of NGCDFC members states; The members of a Constituency Committee provided for Appointment of under section 43of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 1951

(2) A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

(3) Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

(4) The selection panel referred to in paragraph (1) shall consist of—

- one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;
- the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- Two persons, one of either gender, nominated by the Constituency office.

(5) The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board.

(6) The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section the Act

(7) The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

(8) The Board shall co-opt the person referred to in the Act to ensure equitable representation in the membership of a Constituency Committee.

(9) The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

(10) The Board shall submit the names of the seven persons selected from each Constituency in accordance with the Act to the National Assembly for Approval.

(11) The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

1952 Kenya Subsidiary Legislation, 2016

Process

To facilitate this, the selection panel invited interested and qualified members of the public for appointment to the NGCDF committee. The panel invited through advertisement publicized in churches, public offices notice boards and other public areas in the constituency.

25 applications were received. The selection panel developed a shortlisting criterion, which enabled picking of the nominees. Two additional nominees were proposed from Baringo North Constituency Office as per section 43 of the NG-CDF Act, 2015.

Five best NG-CDF applicants were selected taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act

S/N	Name	Category representation	Ward
1.	Elijah Rotich	Male (Adult)	Kabartonjo
2.	Noel Chelimo	Male (Youth)	Saimo Soi
3.	Brenda Jeruto	Female(youth)	Barwessa
4.	Jennifer Jemjor	Female (Adult)	Bartabwa
5.	Charles Koech	PLWD	Saimo Kipsaraman.

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Nominee of the person representing persons with disability

S/N	Name	Nominating Organization	Nature of physical Impairment	Ward
1.	Charles Koech	National Council Of People Living With Disability	Movement impaired	Saimo Kipsaraman

S/N	Name	Category	occupation	Ward
1	Rhoda Barmozia	Female representative	Farmer	Saimo Kipsaraman
2	Fredrick Kiptoo	Male Representative	Pastor	Barwessa

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-option by the NG-CDF Board as per section 43 subsection 2(g) as

S/N	Name	Gender	Ward
1.	David Barbett	Male	Kabartonjo

The list of the selected and recommended members was forwarded to the NG_CDF Board and were further gazetted through a gazette notice dated 5th March ,2025.

The Baringo North NG_CDFC Members were gazetted as follows;

S/N	Name	Category	Statutory Provision Under NG-CDF Act
1.	Noel Chelimo	Male Youth Representative	Appointment Pursuant to Section 43 (2)(b)
2.	Elijah Rotich	Male Adult Representative	Appointment Pursuant to Section 43 (2)(b)
3.	Brenda Cherutoi	Female Youth Representative	Appointment Pursuant to Section 43 (2)(c)

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6.	Fredrick Kiptoo	Nominee of the Constituency Office (Male)	Appointment Pursuant to Section 43 (2)(e)
----	-----------------	---	---

The First NG-CDFC in inaugural meeting was held on 15th June 2025. The members carried out an election for the position of a chairperson and the secretary of the committee. The following member were elected.

	NAME	POSITION	WARD
1	Elijah Rotich	Chairman	Kabartonjo
2	Fredrick Kiptoo	Secretary	Barwessa

NG-CDF Regulations Section 7(6) & (7) requires that the first meeting, a Constituency Committee shall establish two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board and in establishing sub-committees. Under paragraph 5, constituency Committee shall ensure that there is equitable representation.

Two functional Committee were constituted as follows;

1. Bursary Sub-committee

	NAME	POSITION
1.	Kiprono Langat	Chairperson
2.	Korir Bernard	Secretary
3.	Rodah Jesire Kangogo	member
4.	Fredrick Kiptoo	Member
5.	Noel Chelimo	Member

2. Complaint Handling & Resolution Committee

	NAME	POSITION
1.	Elijah Rotich	Member
2.	Mose Obed	DCC
3.	Jennifer Chemjor	Member
4.	Brenda Cherutoi	Member

The chairman and the secretary are members of both committees. The DCCs are members of the complaints committee.

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act.

Roles and functions of NG-CDFC

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are;

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

Removal of NGCDFC Members

Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

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

A decision to remove a member under subsection (13) is 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. In Manyatta the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

Handing Over

The handing over of the office by the outgoing NG-CDFC Committee to the Incoming committee was carried out smoothly and successfully on 25th June 2025.

Training of NG-CDFC Members

In the financial year 2024/2025 the NGCDF Board organized training of NGCDFC members. During the training, critical areas such as public finance, project planning, procurement, complaint management, performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Baringo North

Ethics & conduct

Members of NGCDFC are required to observe the following ethical issues

- i. Confidentiality-the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity-NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership- NGCDFC members should promote leadership in the constituency.

During the financial year 2024/2025 members of NGCDFC Baringo North adhered to the above ethical issue.

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Members Remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NG-CDFC is entitled to an allowance seven thousand per meeting and all other members an allowance of five thousand per sitting. All NG-CDFC members should adhere to general ethics and code of conduct as stipulated in the NG-CDF Act.

In this financial year the NGCDFC members adhered to the cabinet secretary’s circular on members sitting and field allowances.

Schedule of meetings held during the FY 2024/2025

NAME OF COMMITTEE MEMBER	MEETINGS HELD														
	09/07/2024	16/08/2024	17/09/2024	15/10/2024	31/10/2024	02/11/2025	02/12/2025	28/12/2025	06/01/2025	12/01/2025	13/02/2025	10/03/2025	26/04/2025	16/05/2025	12/06/2025
Elijah Rotich	√	√	√	√	√	√	√	√	√	√	√		√	√	√
Patrick Rutto	√	√	√	√	√	√	√	√	√	√	√	x	√	√	√
Namak Namai	x	x	√	√	√	x	√	√	√	√	√	x	x	√	x
Noel Chelimo	√	√	√	√	√	x	√	√	√	√	√	x	√	√	x
Jennifer Chemjor	√	√	√	√	√	x	√	√	√	√	√	x	x	√	√
Edith Serгон	√	√	√	√	√	x	√	√	√	√	√	x	√	x	√
Neddy Rotich	√	√	√	√	√	x	√	√	√	√	√	√	√	√	x
Esther Cheptumo	√	√	√	√	√	√	√	√	√	√	√	√	x	√	x
Alfred Chelimo	√	√	√	√	√	√	√	√	√	√	√	√	√	X	√

Disclose policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at

which it is made. In the financial year 2024/2025 no member of NGCDFC Baringo North contravened conflict of interest policy.

Risk management

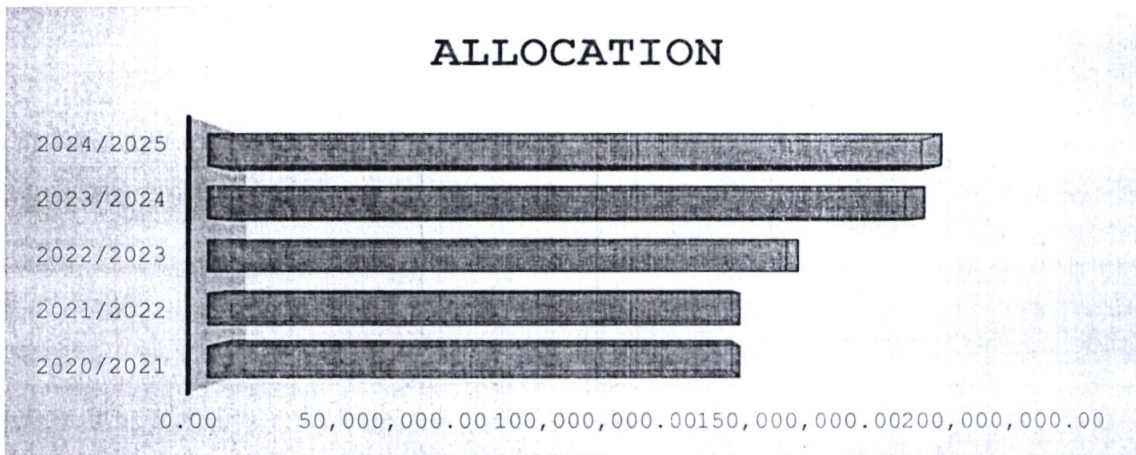
Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations. Embracing the Enterprise Risk Management system and attesting to monthly, quarterly bi-annually and annually compliance and key risk indicators questions, implementing audit findings and recommendations, adherence and compliance with NGCDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

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7. Management Discussion and Analysis

The Fund has evolved for the past five years to become a very crucial Fund for the development of National Government development projects. It is with this view that the National Government has been increasing the allocation every year for the last five years.

S.N	FINANCIAL YEAR	ALLOCATION
1	2024/2025	179,441,954.47
2	2023/2024	185,641,893.00
3	2022/2023	145,087,603.00
4	2021/2022	137,088,879.00
5	2020/2021	137,088,879.31



The increased allocation has contributed to the transformation of various groups across the constituency leading to greater economic empowerment.

The fund is also geared towards the implementation of the presidential directives of planting of 15 billion trees by 2032, NGCDF Baringo North allocated funds for the planting of 80,000 thousand trees in all the wards in the constituency, aimed at reducing greenhouse emissions, stopping and reversing and restoring deforestation and degraded landscapes.

NGCDF Baringo North Key strategic objective is to eliminate temporary structures and have adequate and quality infrastructure in all educational institutions, the fund allocated funds towards attaining the overall objective and currently Kabartonjo ward, Barwessa ward, and partly Saimo Kasparian wards primary school have permanent structures a move the constituency aims at attaining its strategic objectives.

Name
Fund Account Manager

8. Environmental and Sustainability Reporting

The constituency acknowledges that all its operations have an impact on the environment. Cognizant of the sustainable development goals, the NG-CDF Baringo North has allocated part of its budget on environmental conservation through activities such as installation of modern energy saving jikos.

1. Sustainability strategy and profile -

To ensure the sustainability of Baringo North Constituency, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Baringo North Constituency's focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers, thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups, including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars, NGCDF has security as a priority area with the intention to provide a better working environment for the security providers within the constituency as well as 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 law enforcement agencies while collaborating with the community in trust on matters of security.
- c. **Climate change mitigation:** The Constituency acknowledges that all its operation has an impact on the environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget to climate change mitigation activities such as afforestation, reafforestation, grassroots sensitization, and tree seedling production.

2. Environmental performance

The constituency acknowledges that all its operations as an impact in environment. Cognizant of the sustainable development goals, the NG-CDF has allocated part of its budget on environmental conservation through activities such as tree planting, water conservation, sensitization forums for agro forestry as well as best practices to reduce soil erosion. The constituency has partnered with institutions of learning to ensure sustainability of the programme.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. Baringo North 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 safety policy in compliance with the Occupational Safety and Health Act of 2007 (OSHA) and has ensured the work environment is conducive to everybody's movement and accessibility within the office, including PWDs. The Constituency has also put in place disaster-mitigating measures, including fire extinguishers and accessible escape routes in case of emergency.

4. Marketplace practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification, Implementation, and Monitoring

Baringo North Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituents, 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 NGCDF Board in accordance with the Act.

Public participation is a process that directly engages the concerned stakeholders in decision-making and fully considers public input.

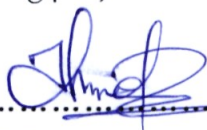
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The NG-CDFC engaged the community through community leaders during the bursary program to identify the needy students to be awarded the bursary.

Public Awareness

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

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



.....
Name
Fund Account Manager.

9. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Baringo North 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, 2025. This responsibility includes: Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; 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; Safeguarding the assets of the entity; Selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Baringo North Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Accrual 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, 2025, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Baringo North 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.

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The Accounting Officer in charge of the NGCDF Baringo North 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.

In preparing the financial statements, the Committee has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Committee that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The NGCDF-Baringo North Constituency financial statements were approved and signed by the Accounting Officer on 8/2/2025 2025.



.....
Name: Elijah Rotich
Chairman – NGCDF Committee



.....
Name: Korir Bernard
Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 - BARINGO NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2025

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 that 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 transitional IPSAS financial statements of National Government Constituencies Development Fund - Baringo North Constituency set out on pages 1 to 82, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts 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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Baringo North Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including transitional provisions permitted under IPSAS 33) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2023), the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No. 3 of 14 April, 2025.

Basis for Qualified Opinion

1. Non-Compliance with Transitional IPSAS Reporting Template

The cover page to the annual report and financial statements indicates "Transitional IPSAS financial statements/Prepared in accordance with accrual basis of accounting method under International Public Sector Accounting Standards (IPSAS). This is indicative of Management failure to choose the method adopted to prepare the financial statements. Further, under Note 2 to Financial Statements on Statement of Compliance and Basis of Preparation of the financial statements, Management having taken advantage of the transitional provisions under IPSAS 33 have not indicated the elements of the financial statements that have not been recognized and the steps being taken towards full compliance with IPSAS Accrual.

In the circumstances, the financial statements as prepared and presented are not in compliance with IPSAS reporting framework.

2. Unconfirmed Cash and Cash Equivalents Balance

The statement of financial position reflects cash and cash equivalents balance of Kshs.51,541,325 as disclosed in Note 19 of the financial statements which includes deposit account balance of Kshs.1,817,327. However, the supporting cashbook for the account reflects a balance of Kshs.1,025,190 resulting to an unexplained variance of Kshs.792,137.

Further, the statement financial position and statement of cash flows reflects cash and cash equivalents opening balance of Kshs.29,450,503. However, the previous year's audited financial statements reflect a balance of Kshs.19,978,873 resulting in an unexplained variance of Kshs.9,471,630.

In the circumstances, the accuracy, existence and completeness of cash and cash equivalent balance of Kshs.1,817,327 could not be confirmed.

3. Undisclosed Property Plant and Equipment Balance

The statement of financial position reflects a balance of Kshs.1,756,984 in respect of property, plant and equipment as disclosed in Note 23 to the financial statements.

Review of Annex 1 to the financial statements - summary of assets register revealed historical costs of Kshs.71,024,252, Kshs.5,757,813, Kshs.6,208,686 and Kshs.3,500,976 in relation to buildings, motor vehicles, office equipment, furniture and fittings and ICT equipment and other ICT assets respectively. However, the historical cost of land on which the Fund's offices are situated, has not been disclosed. Further, the historical costs of all the other assets except for motor vehicles has not been disclosed in Note 23 to the financial statements.

In addition, Management did not undertake a comprehensive identification, recording and verification or condition assessment of all assets controlled or used by the Fund during the financial year under review.

In the circumstances, the accuracy, completeness, valuation and existence of the property, plant and equipment balance of Kshs.1,756,984 as at 30 June, 2025 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects a final budgeted receipts and actual on comparable basis amounts of Kshs.264,534,351 and Kshs.230,092,396 respectively, resulting to an under-funding of Kshs.34,441,954 or 13% of the budget. Further, the statement reflects that the Fund spent an amount of Kshs.178,551,072 against actual receipts of Kshs.230,092,396 resulting to under-utilization of Kshs.51,541,324 or 22% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior year audit report, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources.

Review of the status during audit of the National Government Constituencies Development Fund - Baringo North Constituency in 2024/2025 revealed that the following seven (7) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Undisclosed Payments
2	2023/2024	Unsupported Bursary Disbursement
3	2023/2024	Unconfirmed Cash and Cash Equivalents
4	2023/2024	Unsupported Repairs and Maintenance
5	2023/2024	Project Implementation Status
6	2023/2024	Budgetary Control and Performance
7	2023/2024	Non-compliance with PSASB Financial Reporting Template

Other Information

Management is responsible for the Other Information set out on page ii to xxxii which comprise of Key Constituency Information and Management, The NGCDF Committee, NG-CDFC Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregularities In Projects Implementation

Physical verification of the Fund's projects conducted in the month of July, 2025 revealed the following observations:

1.1. Kinyach Secondary School

The School awarded a contract for the purchase of fifty (50) laboratory stools valued at Kshs.250,000, purchase, transportation and installation of a 10,000 liters water tank at a cost of Kshs.140,000 and construction of a concrete tank base at Kshs.20,000. Further, there was to be installation of gutters, taps and plumbing works, mechanical works and supply in the laboratory at Kshs.40,000 and installation of floor terrazzo and of the worktops at a cost of Kshs.1,050,000. Further, the contract included the purchase of one hundred (100) chairs and lockers valued at Kshs.500,000. Therefore, the total contract sum was Kshs.2,000,000.

The School did not have a title deed or any other documents such as letter of allotment or memorandum of understanding or agreement with the local community for the land on which the project stands, at the time of audit.

1.2. AIC Saak Primary School

The contract was awarded to a local contractor for the construction to completion of one (1) classroom at a contract sum of Kshs.1,200,000 and construction to completion of four (4) door pit latrine for girls with one chamber for persons with disabilities at a cost of Kshs.500,000 and purchase of thirty-six (36) lockers and chairs valued at Kshs.180,083.

Audit reveal that the School did not have ownership documents such as a title deed or letter of allotment for the piece of land where the project is established.

In the circumstances, the value for money on the expenditure spent on the above projects could not be confirmed.

2. Stalled Project – Rormoch Primary School

The Fund engaged a local company for construction of one (1) classroom block at Rormoch Primary School at a contract sum of Kshs.1,053,250. The contract period was three (3) months commencing on 30 August, 2024 and ending on 30 November, 2024. However, physical verification carried out in the month of July, 2025, confirmed that the project was incomplete and had stalled at about 40% completion and the contractor was also not on site.

In the circumstances, the project is at risk of not being completed and may not realize the intended purpose leading to lack of value for money on the expected expenditure amounting to Kshs.1,053,250.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of Workplans or Defined Phasing of Projects

Review of records showed that the Fund had financed several multi-year projects whose implementation was in phases. However, no documentary evidence to confirm proper definition as per Section 25(1) of National Government Constituencies Development Fund Act, 2015 (Amended 2023) was provided. The Bills of Quantities were not prepared for the specific phases but rather for the entire project. Further, work plans for the projects indicating the specific project phases, timelines and resource requirements were not prepared before project initiation. As a result, the various Project Management Committees (PMCs) awarded short term contracts for full project implementation while funding of projects was in phases thus resulting in stalled, abandoned and incomplete projects and new contract awards for some projects detailed in **Appendix 1**.

In the circumstances, the effectiveness of project management by the various PMCs could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

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

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


FCPA Nancy Gatundu, CBS
AUDITOR-GENERAL

Nairobi

08 December, 2025

Appendix 1 - Lack of Workplans or Defined Phasing of Projects

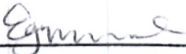
Financial Year	Project Name	Details	Allocation Amount (Kshs.)	Remarks
2022-2023	Moi High School Kabartonjo	Additional funds for Completion of 200 students' capacity dining hall/kitchen; steel roofing, fixing of doors windows, plastering, flooring, painting, electrical works, mechanical works and plumbing works	18,000,000	Project ongoing, expired contract
2022-2023	Ruth Kiptui Secondary	Additional funds for Ongoing Girls Dormitory Capacity 400 Students to Walling, Casting of Suspended slab, Stair Case, fixing of windows and doors, Plastering, Plumbing and Electrical Installation of the ground floor	5,000,000	Stalled, Only Walling, Casting of Suspended slab, Stair Case done, fixing of windows and doors, Plastering, Plumbing and Electrical Installation of the ground floor not done, roofing, walling, fixing doors, windows, plastering, tiling, painting of first floor not done
2024-2025	Ruth Kiptui Secondary	Additional funds for completion of girls' dorm 200 capacity roofing, walling of first floor, fixing of windows	15,000,000	Only Walling, Casting of Suspended slab, Stair Case done, fixing of windows and doors, Plastering, Plumbing and Electrical Installation of the ground floor not done, roofing, walling, fixing doors, windows, plastering, tiling, painting of first floor not done, second contract expiring in September 2025
Total			38,000,000	

*National Government Constituencies Development Fund (NGCDF)
Baringo North Constituency
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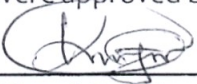
11. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	Period ended june 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	179,441,954
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		179,441,954
Expenses		
Employee costs	10	5,261,789
Committee expenses	11	2,559,700
Use of Goods and Services	12	10,602,751
Other Government Units Actual expenditure	13	75,111,485
Other Grants and Transfers Actual expenditure	14	79,388,010
Depreciation and amortization expense	15	195,220
Digital Hubs Actual expenditure	16	6,059,473
Total expenses		179,178,429
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		263,525

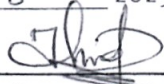
The Constituency financial statements were approved by the NGCDFC on 21/8 2025 and signed by:


Chairman NG-CDF Committee

Name: Elijah Rotich


National Sub-County
Accountant

Name: Kipsafari Toromo
ICPAK M/No:11750


Fund Account Manager

Name: Korir Bernard

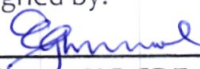
(Paragraph 79 of IPSAS 33 allows for the election by an MDA to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position, and an opening statement of financial position at the time of adoption of the accrual basis of accounting. In preparing this financial reporting template, this election has been made; therefore, there are no comparatives in the first year of transition.)

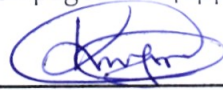
National Government Constituencies Development Fund (NGCDF)
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12. Statement Of Financial Position as At 30th June, 2025

	Note	Period as at June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	51,541,324	29,450,503.35
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	34,441,954	55,641,893.00
Prepayments	22	-	-
Total Current Assets		85,983,279	85,092,396.35
Non-Current Assets			
Property, Plant and Equipment	23	1,756,984	1,952,204.40
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		1,756,984	1,952,204.40
Total Assets (A)		87,740,263	87,044,600.75
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	56,900	416,900.00
Lease Liabilities	28	-	-
Gratuity provision	29	1,760,427	968,290.00
Total Current Liabilities		1,817,327	1,385,190.00
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		1,817,327	1,385,190.00
Net Assets (A-B)		85,922,936	85,659,411
Represented by:			
Revaluation Reserves		85,922,936	85,659,410.75
Accumulated Surplus			
Total Net Assets		85,922,936	85,659,410.75

The Constituency financial statements set out on pages 2 to 4 approved by NG CDFC on 8/8/2025 and signed by:


 Chairman NG-CDF Committee
 Name: Elijah Rotich


 National Sub-County Accountant
 Name: Kipsafari Toromo


 Fund Account Manager
 Name: Korir Bernard

National Government Constituencies Development Fund (NGCDF)
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ICPAK M/No:11750

13. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Reserves	Accumulated surplus/Deficit	Total
	Kshs	Kshs	Kshs
As at 30th June 2024 (cash basis)	19,010,583		19,010,583
Adjustments: (to recognize assets and liabilities)			
Add Assets	67,065,728		67,065,728
Less Liabilities	416,900		416,900
As at July 1, 2024	85,659,411		85,659,411
Surplus/(Deficit) For the Period	263,525		263,525
Revaluation Gain/Loss	-	-	-
As at 30th June (current year)	85,922,936	-	85,922,936

Note:

1. For items that are not common in the financial statements, the Entity should include a note on what they relate to – either on the face of the statement of changes in equity/net assets or among the notes to the financial statements.
2. Prior year adjustment should have an elaborate note describing what the amounts relate to. In such instances, a restatement of the opening balances needs to be done.

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14. Statement Of Cash Flows for The Year Ended 30th June 2025

	Notes	Period ended June 2025 Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		200,641,893
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		-
Total Receipts		200,641,893
Payments		
Employee costs		4,469,652
Committee expenses		2,559,700
Use of Goods and Services		10,602,751
Other Government Units Certified Works		75,471,485
Other Grants and Transfers		79,388,010
Digital Hubs Expenses		6,059,473
Total Payments		178,551,072
Net Cash Flows from/ (used in) Operating Activities	30	22,090,821
Cash flows From Investing Activities		
Purchase of PPE		
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		-
Net increase/(decrease) in cash & Cash equivalents		22,090,821
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		22,090,821
Cash and cash equivalents at Period Start	17	29,450,503
Cash and cash equivalents at Period End	17	51,541,325

(PSASB has prescribed the direct method of cash flow preparation/ presentation for all entities under the IPSAS accrual basis of accounting.)

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15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

	Original Budget			Final Budget	Actual on	Budget	% of
					comparable	utilization	Utiliz-
	Kshs	Adjustments		Kshs	basis	difference	ation
a	b		c=(a+b)	d	e=(c-d)	f=d/c*100	
	2024/2025	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Revenue							
Transfers From the NGCDF Board	179,441,954	29,450,503	55,641,893	264,534,351	230,092,396	34,441,954	
Grants/donations from other entities	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
Totals	179,441,954	29,450,503	55,641,893	264,534,351	230,092,396	34,441,954	
Expenses				0			
Employee costs	4,786,812	1,443,267	0	6,230,079	4,469,652	1,760,427	72
Committee expenses	5,692,958	0	1,504,785	7,197,743	7,155,782	41,961	99
Use of Goods and Services	5,032,300	1,155,213	0	6,187,513	6,006,669	180,843	97
Other Government Units Certified Works	69,100,000	24,091,679	53,419,866	146,611,545	75,471,485	71,140,059	51
Other Grants and Transfers	84,879,884	2,760,346	717,242	88,357,472	79,388,010	8,969,462	90
Digital Hubs Expenses	2,250,000	0	0	2,250,000	2,250,000	0	100
Funds Pending Approval**	7,700,000	3,809,473	0	11,509,473	3,809,473	7,700,000	33
Total Expenditure	179,441,954	33,259,977	55,641,893	268,343,824	178,551,072	89,792,752	67
Surplus for the period							

*National Government Constituencies Development Fund (NGCDF)
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***Funds pending approval are sums not yet approved by the board for utilization and include approved allocations and/or AIA not yet allocated for specific projects.*

Explanatory Notes.

- 1.The underutilization in employee cost of 72% was because of the balances brought forward in the previous year. The same will be utilized in the next financial year
- 2.The underutilization in the other government units of 51% was because of the delay in receipt of funds from the treasury. The projects will be implemented in the next financial year.
- 3.The underutilization in funds pending approval of 33% are brought in by the delay in approval from the board. The matter is being addressed at the board level.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	89,792,752
Less undisbursed funds receivable from the Board as at period 30th June 2025	34,441,954
Cash and Cash Equivalents at the end of the 30th June 2025	55,350,798

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 8/8/2025 and signed by:



Fund Account Manager

Name:Korir Bernard



National Sub-County Accountant

Name:Kisafari Toromo
ICPAK M/No:11750



Chairman NG-CDF Committee

Name:Elijah Rotich

National Government Constituencies Development Fund (NGCDF)
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16. Budget Execution by Sectors And Projects For The Year Ended 30th June 2025

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						1,760,427
1.1 Compensation of employees	4,786,812	1,443,267	-	6,230,079	4,469,652	
1.2 Committee allowances	2,559,700	-	-	2,559,700	2,559,700	-
1.3 Use of goods and services	2,782,300	1,155,213	-	3,937,513	3,846,478	91,035
Sub-total	10,128,812	2,598,480	-	12,727,292	10,875,830	1,851,462
2.0 Monitoring and evaluation						-
2.1 Capacity building	1,750,000	-	-	1,750,000	1,660,192	89,808
2.2 Committee allowances	3,133,258	-	1,504,785	4,638,043	4,596,082	41,961
2.3 Use of goods and services	500,000	-	-	500,000	500,000	-
Sub-total	5,383,258	-	1,504,785	6,888,043	6,756,274	131,770
4.0 Emergency	304,313	283,510	-	587,823		587,823

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Seremwo Pry Sch	330,000	27,841		357,841	316,393	41,448
Kapkiamo Pry Sch	330,000	298		330,298	330,241	57
Likwon Pry Sch	500,000	1,172		501,172	499,225	1,947
Kapchepkulei Pry Sch	500,000	1		500,001	499,115	886
Ngaratuko Pry	1,500,000			1,500,000	1,500,000	-
Lake Kamnorok Pry	330,000	100		330,100	330,100	-
Kapluk Primary	350,000			350,000	350,000	-
Succeed Kityo Ltd	2,400,000			2,400,000	2,400,000	-
Succeed Kityo Ltd	500,000			500,000	500,000	-
Reshda Enterprises	2,400,000			2,400,000	2,400,000	-
Chemintany Primary School		1,000,000		1,000,000	1,000,000	-
Boin Day Sec Sch		400,000		400,000	400,000	-
Kohema Enterprises (Yatia Pry. School)		366,572		366,572	366,572	-
Sub-Total	9,444,313	2,079,493	-	11,523,806	10,891,646	632,161
5.0 Bursary and Social Security						-
5.1 Primary Schools	-	-	-	-	-	-
5.2 Secondary Schools	44,335,571	-	17,242	44,352,813	43,278,723	1,074,090
5.3 Tertiary Institutions	25,500,000	-		25,500,000	23,426,618	2,073,382
5.4 special needs	-	-	-	-	-	-
5.5 Education Support Programmes	-	-	-	-	-	-

National Government Constituencies Development Fund (NGCDF)
Baringo North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

5.6 Social Security	-	-	-	-	-	-
Baringo north district examination		50,600		50,600		50,600
Sub-total	69,835,571	50,600	17,242	69,903,413	66,705,341	3,198,072
7.0 Environment						-
Katorin Chiefs office	1,000,000	46,264	-	1,046,264	762,369	283,896
Moi High School Kabartonjo	800,000	-	-	800,000	-	800,000
Tiriondonin Secondary School	300,000	-	-	300,000	-	300,000
Sub-total	2,100,000	46,264	-	2,146,264	762,369	1,383,896
8.0 Primary Schools Projects						-
Akoroyan Primary School	-	1,240,300	639,783	1,880,083	1,724,832	155,251
Maregut Pry. School	-	1,200,000	-	1,200,000	1,161,472	38,528
Rormoch Pry. School	-	1,200,000	-	1,200,000	1,409,472	209,472
Sogom primary school	-	1,000,010	-	1,000,010	907,866	92,144
Saak Primary	-	-	1,880,083	1,880,083	1,499,194	380,889
Ngenyin Primary	-	-	1,200,000	1,200,000	990,997	209,003
Kapkoivo Primary	-	-	1,200,000	1,200,000	975,306	224,694
Kasirma Primary	-	-	1,200,000	1,200,000	869,230	330,770
Konoo Primary	-	-	1,200,000	1,200,000	957,666	242,334
Kampi Nyasi Primary	-	-	1,200,000	1,200,000	1,191,458	8,542
Ossen Primary	-	-	1,200,000	1,200,000	1,197,503	2,497

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Kapluk Primary	-	145,806	600,000	745,806	1,116,946	371,140
Chemintany Pry. School	-	72,113	500,000	572,113	546,814	25,299
Baruiyo Pry. School	-	-	1,200,000	1,200,000	998,565	201,435
Koiserat Primary	-	500	1,200,000	1,200,500	1,197,270	3,230
Sumeiyon Primary	-	-	1,200,000	1,200,000	960,290	239,710
Barsiso Primary	-	-	1,200,000	1,200,000	911,777	288,223
Kitibei Primary	-	-	1,200,000	1,200,000	947,563	252,437
Sibilo Primary	-	-	1,200,000	1,200,000	889,014	310,986
Kapkwang Primary	-	-	300,000	300,000	-	300,000
Rondinin Primary	-	-	200,000	200,000	-	200,000
Sibilo Primary	-	-	300,000	300,000	-	300,000
Tirimionin Primary	-	-	400,000	400,000	-	400,000
Kohema Enterprises	-	-	-	-	-	-
Kapturo Primary School	1,500,000	194,971	-	1,694,971	895,211	799,760
Kamotiony Primary School	2,400,000	-	-	2,400,000	2,400,000	-
Kasaka Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Kipkaren Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Terenin Primary	1,200,000	-	-	1,200,000	-	1,200,000
Kasesia Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Koiser Primary	1,200,000	-	-	1,200,000	-	1,200,000

National Government Constituencies Development Fund (NGCDF)
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Kisitet Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Bartogo Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Moi day Primary school	1,200,000	-	-	1,200,000	-	1,200,000
Torolokwonin Primary	1,200,000	-	-	1,200,000	-	1,200,000
Ngaratuko Primary	1,500,000	1,005	-	1,501,005	1,498,446	2,559
Turuturu Primary School	4,680,000	-	-	4,680,000	1,925,617	2,754,383
Turuturu Primary School	120,000	-	-	120,000	-	120,000
Lake Kapnarok Primary	2,000,000	-	-	2,000,000	1,997,666	2,335
Yatia Primary	2,000,000	-	-	2,000,000	1,050,000	950,000
Kagir Primary	1,500,000	-	-	1,500,000	1,025	1,498,975
Kosile Primary	1,500,000	-	-	1,500,000	650,806	849,194
Linchtech	-	120,000	-	120,000	120,000	-
Faslim Investment	-	240,000	-	240,000	240,000	-
Timaya Holdings	-	56,900	-	56,900	-	56,900
Barwessa Pry. School	-	313	-	313	231	82
Chapin Primary School	-	293,677	-	293,677	118,603	175,074
Chepkesin Primary School	-	98,671	-	98,671	231	98,440
Kapsibewa Primary School	-	1,152,471	-	1,152,471	1,141,979	10,492
Kaptigit Pry.school	-	108,710	-	108,710	38,300	70,410
Kinyach pry school	-	121,242	-	121,242	1,383	119,859

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Koindui Pry School	-	71,148	-	71,148	70,483	665
Koiser Model Primary School	-	67,834	-	67,834	1,509	66,325
Kormor pry school	-	195,052	-	195,052	154,392	40,660
Korosechun Pry.school	-	46,552	-	46,552	1,635	44,917
Naiben Primary School	-	431,025	-	431,025	319,577	111,448
Sesianin Primary School	-	133,313	-	133,313	129,278	4,035
Tuluk Primary School	-	1,820	-	1,820	1,278	542
Turuturu Primary School	-	229	-	229	-	229
Bartogo primary school	-	3,948	-	3,948	-	3,948
Chemura primary school	-	89	-	89	-	89
Kalabata primary school	-	153,081	-	153,081	-	153,081
Biretwonin primary school	-	179,703	-	179,703	-	179,703
Ayatya primary school	-	22,094	-	22,094	-	22,094
Aiyebo primary school	-	96	-	96	-	96
Burburet primary school	-	282	-	282	-	282
Kabargoge primary school	-	42,499	-	42,499	-	42,499
Barinter primary school	-	429	-	429	-	429
Biringweny primary school	-	252	-	252	-	252
Chesangich primary school	-	397	-	397	-	397
Barketiew primary school	-	13,089	-	13,089	-	13,089

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Chebugar primary school	-	52,619	-	52,619	-	52,619
Bartabwa d/b primary school	-	3,384	-	3,384	-	3,384
Biringweny primary school	-	452	-	452	-	452
Kabilany primary school	-	290	-	290	-	290
Chesangich primary school	-	127,106	-	127,106	-	127,106
Barsiso primary school	-	43	-	43	-	43
Akoroyan primary school	-	32,106	-	32,106	-	32,106
Chepkewel primary school	-	27,450	-	27,450	-	27,450
Barbarchun primary school	-	18,714	-	18,714	-	18,714
Chambai primary school	-	2,540	-	2,540	-	2,540
Kabaron primary school	-	435	-	435	-	435
Barkebo primary school	-	265	-	265	-	265
Boruiyo primary school	-	1,244	-	1,244	-	1,244
Kabiyewo primary school	-	454	-	454	-	454
Kaimogoi primary school	-	611	-	611	-	611
Cheptigit primary school	-	19,571	-	19,571	-	19,571
Chebarsiat primary school	-	93,116	-	93,116	-	93,116
Atiar primary school	-	20,990	-	20,990	-	20,990
Bartum primary schoool	-	18,573	-	18,573	-	18,573
Barkebo primary school	-	38	-	38	-	38

National Government Constituencies Development Fund (NGCDF)
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Embo-rutto primary school	-	65	-	65	-	65
Kabarbet primary school	-	77,187	-	77,187	-	77,187
Barwessa primary school	-	82	-	82	-	82
Bartaragon primary school	-	819	-	819	-	819
Cheptigit primary school	-	248	-	248	-	248
Keturwo community library	-	3,171	-	3,171	-	3,171
Yatia primary school	-	5,192	-	5,192	-	5,192
Terenin primary school	-	2,715	-	2,715	-	2,715
Ngeiwan primary school	-	3,150	-	3,150	-	3,150
Kuikui primary school	-	889	-	889	-	889
Kombosang primary school	-	277	-	277	-	277
Mormorio primary school	-	227	-	227	-	227
Rebeko primary school	-	9,578	-	9,578	-	9,578
Koroto primary school	-	13,607	-	13,607	-	13,607
Tilingwo primary school	-	60,941	-	60,941	-	60,941
Sumeiyon primary school	-	433	-	433	-	433
Terik primary school	-	390	-	390	-	390
Tiriondonin primary school	-	901	-	901	-	901
Tibingar primary school	-	163	-	163	-	163
Kosile primary school	-	2,114	-	2,114	-	2,114

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Tiloi primary school	-	787	-	787	-	787
Nuregoi primary school	-	12,798	-	12,798	-	12,798
Siboo primary school	-	18,412	-	18,412	-	18,412
Torokwonin primary school	-	316	-	316	-	316
Sumeiyon primary school	-	700	-	700	-	700
Litein primary school	-	114	-	114	-	114
Termet primary school	-	7,587	-	7,587	-	7,587
Rondinin primary school	-	100	-	100	-	100
Tirimionin primary school	-	3	-	3	-	3
Lawan primary school	-	78,749	-	78,749	-	78,749
Senebo primary school	-	3,047	-	3,047	-	3,047
Moinonin primary school	-	5,801	-	5,801	-	5,801
Sutiechun primary school	-	84,182	-	84,182	-	84,182
Rormoch primary school	-	78,817	-	78,817	-	78,817
Muchukwo primary school	-	51	-	51	-	51
Murterit primary school	-	1,119	-	1,119	-	1,119
Lekepchun primary school	-	347	-	347	-	347
Sibilo primary school	-	414	-	414	-	414
Moi kabartonjo d/b pri school	-	11,346	-	11,346	-	11,346
Poi primary school	-	9,331	-	9,331	-	9,331

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Loruk d/b primary school	-	28	-	28	-	28
Rosondonin primary school	-	667	-	667	-	667
Konoo primary school	-	619	-	619	-	619
Moigutwo primary school	-	35,610	-	35,610	-	35,610
Sesoi primary school	-	4,234	-	4,234	-	4,234
Muchukwo primary school	-	53	-	53	-	53
Mondo primary school	-	3,462	-	3,462	-	3,462
Kureschun primary school	-	17,379	-	17,379	-	17,379
Maramar primary school	-	489	-	489	-	489
Kamweton primary school	-	11,727	-	11,727	-	11,727
Kamogoi primary school	-	659	-	659	-	659
Kampi - nyasi primary school	-	31	-	31	-	31
Kamotiony primary school	-	5,699	-	5,699	-	5,699
Kapkole primary school	-	87,737	-	87,737	-	87,737
Kapkirwok primary school	-	31,691	-	31,691	-	31,691
Kapkarani primary school	-	14,013	-	14,013	-	14,013
Kapngetyo primary school	-	7,756	-	7,756	-	7,756
Kapchepkisa primary school	-	1,359	-	1,359	-	1,359
Kapkole primary school	-	19,409	-	19,409	-	19,409
Kapsoi primary school	-	78	-	78	-	78

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Kapchepkor primary school	-	126	-	126	-	126
Kapkomon primary school	-	2,090	-	2,090	-	2,090
Kapkombe primary school	-	8,692	-	8,692	-	8,692
Kapkirwok primary school	-	822	-	822	-	822
Kaptiony primary school	-	1,427	-	1,427	-	1,427
Kimugul primary school	-	1,207	-	1,207	-	1,207
Katibel primary school	-	12,118	-	12,118	-	12,118
Kasok primary school	-	123,690	-	123,690	-	123,690
Kipkolony primary school	-	750	-	750	-	750
Kaptilomwo primary school	-	779	-	779	-	779
Kibenos primary school	-	350	-	350	-	350
Kasisit primary school	-	3,384	-	3,384	-	3,384
Kiptilingon primary school	-	648	-	648	-	648
Kasok primary school	-	54	-	54	-	54
Kaptoin primary school	-	28,084	-	28,084	-	28,084
Kasaka primary school	-	277	-	277	-	277
Kaptere primary school	-	803	-	803	-	803
Kilingot primary school	-	765	-	765	-	765
Kasirma primary school	-	1,920	-	1,920	-	1,920
Kasesya primary school	-	670	-	670	-	670

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Kisitet primary school	-	63,633	-	63,633	-	63,633
Kelwondonin primary school	-	9,743	-	9,743	-	9,743
Kipkaren primary school	-	102,820	-	102,820	-	102,820
Kitibei primary school	-	799	-	799	-	799
Kiptaiwa primary school	-	812	-	812	-	812
Kipcherere primary school	-	363	-	363	-	363
Kaptorot primary school	-	118,758	-	118,758	-	118,758
Kaptum primary school	-	102	-	102	-	102
Kaptoin primary school	-	10,828	-	10,828	-	10,828
Kipsaraman primary school	-	19,399	-	19,399	-	19,399
Kiringalia primary school	-	2,958	-	2,958	-	2,958
Sub-total	27,800,000	10,287,332	19,219,866	57,307,198	33,210,885	24,096,314
9.0 Secondary Schools Projects (List all the Projects)						-
Bartolimo Day secondary school	-	1,638,034	-	1,638,034	436,168	1,201,866
Boin Day secondary school	-	2,224,409	-	2,224,409	810,376	1,414,033
Kuikui secondary school	-	3,696,871	-	3,696,871	3,693,040	3,831
Moigutwo secondary school	-	3,708,561	-	3,708,561	3,697,173	11,388
Moi Day Sec. School	-	3,381	-	3,381	570,819.00	567,439
Moi High School Kabartonjo	3,000,000	126,310	10,000,000	13,126,310	12,755,980	370,330

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Ruth Kiptui Secondary	15,000,000	5,899	10,000,000	25,005,899	7,458,657	17,547,242
Kimugul Secondary School	-	207,749	1,500,000	1,707,749	206,690	1,501,059
Tiriondonin Secondary	3,500,000	-	6,500,000	10,000,000	2,491,077	7,508,923
Kipcherere Secondary	-	-	5,000,000	5,000,000	4,092,309	907,691
Barwessa Secondary School	8,800,000	48,486	-	8,848,486	-	8,848,486
Poi Secondary	1,000,000	1,315	-	1,001,315	976,061	25,254
Poi Secondary	7,000,000	-	-	7,000,000	-	7,000,000
Kiptolelyo Secondary School	-	258,645	1,200,000	1,458,645	1,220,533	238,112
Kinyach Secondary School	3,000,000	6,018	-	3,006,018	2,998,737	7,281
Arap Moi Secondary School	-	780,932	-	780,932	780,094	838
Bartolimo Sec School	-	125,004	-	125,004	1,855	123,150
Kampi ya Samaki Sec.	-	118,468	-	118,468	69,544	48,924
Katibel Sec. School	-	7,437	-	7,437	1,488	5,949
Kapchepkulei Secondary School	-	2,239	-	2,239	-	2,239
Kapluk sec school	-	23,594	-	23,594	-	23,594
Kapkirwok sec. School	-	26,103	-	26,103	-	26,103
Muchukwo sec school	-	346	-	346	-	346
Lake baringo sec school	-	162,979	-	162,979	-	162,979
Kasisit sec school	-	340	-	340	-	340
Ossen sec school	-	77,085	-	77,085	-	77,085

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Kapchepkor sec school		42		42	-	42
Keturwo sec school		58		58	-	58
Tanyileel sec school		83		83	-	83
Aiyebo sec school		1		1	-	1
Bossei sec school		9,555		9,555	-	9,555
Yatia sec school		6,335		6,335	-	6,335
Tiriondonin sec school		315		315	-	315
Kapkwang sec school		74		74	-	74
Sibilo sec school		29,714		29,714	-	29,714
Tirimionin sec school		507,885		507,885	-	507,885
Sub-total	41,300,000	13,804,262	34,200,000	89,304,262	42,260,601	47,043,662
10.0 Tertiary institutions Projects (List all the Projects)						-
Kapchepkor tvet		84		84	-	84
				-		-
Sub-Total	-	84	-	84	-	84
11.0 Security Projects						-
Kaboskei Kerio Location Chiefs	-	317,814	700,000	1,017,814	1,015,462	2,352
Kipcherere Chiefs Office	-	163,255	-	163,255	12,962	150,293
Kinyach chiefs office		17,272		17,272	231	17,041

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Koroto Chiefs Office	3,500,000	-	-	3,500,000	-	3,500,000
Kipsaraman do's office		870		870		870
Loruk chief office		63,255		63,255		63,255
Chemoe police post		2,345		2,345		2,345
Loruk police post		19,179		19,179		19,179
Sub-total	3,500,000	583,989	700,000	4,783,989	1,028,655	3,755,334
12.0 Acquisition of assets						-
12.1 Motor Vehicles (including motorbikes)	-	-	-	-		-
12.2 Purchase of furniture and fittings	-	-	-	-		-
12.2 Construction of CDF office	-	-	-	-		-
Sub-total	-	-	-	-	-	-
13.0 Others						-
13.1 Strategic Plan	-	-	-	-		-
13.2 Baringo North NG-CDFC Office -Ajira Centre	2,250,000	-	-	2,250,000	2,250,000	-
Others (specify)				-		
Sub-total	2,250,000	-	-	2,250,000	2,250,000	-
Funds pending approval**						-
unapproved projects	7,700,000			7,700,000		7,700,000
AiA	-			-		
Chemintany Primary School	0	25,298.50	-	25,299	25,298.50	-

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Barwessa Pry. School	0	82.25	-	82	82.25	-
Chapin Primary School	0	175,073.90	-	175,074	175,073.90	-
Kapsibewa Primary School	0	10,492.00	-	10,492	10,492.00	-
Kinyach pry school	0	119,858.50	-	119,859	119,858.50	-
Koindui Pry School	0	665.00	-	665	665.00	-
Kormor pry school	0	40,660.00	-	40,660	40,660.00	-
Naiben Primary School	0	111,448.00	-	111,448	111,448.00	-
Sesianin Primary School	0	4,035.00	-	4,035	4,035.00	-
Tuluk Primary School	0	541.50	-	542	541.50	-
Turuturu Primary School	0	0.00	-	-	0.00	-
Bartogo primary school	0	3,948.00	-	3,948	3,948.00	-
Chemura primary school	0	89.25	-	89	89.25	-
Kalabata primary school	0	153,080.50	-	153,081	153,080.50	-
Biretwonin primary school	0	179,703.00	-	179,703	179,703.00	-
Ayatya primary school	0	22,094.00	-	22,094	22,094.00	-
Aiyebo primary school	0	96.00	-	96	96.00	-
Burburet primary school	0	282.00	-	282	282.00	-
Kabargoge primary school	0	42,499.00	-	42,499	42,499.00	-
Barinter primary school	0	428.75	-	429	428.75	-
Biringweny primary school	0	252.00	-	252	252.00	-

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Chesangich primary school	0	396.50	-	397	396.50	-
Barketiew primary school	0	13,088.50	-	13,089	13,088.50	-
Chebugar primary school	0	52,619.00	-	52,619	52,619.00	-
Bartabwa d/b primary school	0	3,383.50	-	3,384	3,383.50	-
Biringweny primary school	0	451.50	-	452	451.50	-
Kabilany primary school	0	289.50	-	290	289.50	-
Chesangich primary school	0	127,106.00	-	127,106	127,106.00	-
Barsiso primary school	0	42.50	-	43	42.50	-
Akoroyan primary school	0	32,105.60	-	32,106	32,105.60	-
Chepkewel primary school	0	27,449.50	-	27,450	27,449.50	-
Barbarchun primary school	0	18,713.75	-	18,714	18,713.75	-
Chambai primary school	0	2,540.00	-	2,540	2,540.00	-
Kabaron primary school	0	435.00	-	435	435.00	-
Barkebo primary school	0	265.00	-	265	265.00	-
Boruiyo primary school	0	1,244.00	-	1,244	1,244.00	-
Kabiyewo primary school	0	454.00	-	454	454.00	-
Kaimogoi primary school	0	610.50	-	611	610.50	-
Cheptigit primary school	0	19,571.00	-	19,571	19,571.00	-
Chebarsiat primary school	0	93,116.00	-	93,116	93,116.00	-
Atiar primary school	0	20,989.50	-	20,990	20,989.50	-

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Bartum primary school	0	18,573.00	-	18,573	18,573.00	-
Barkebo primary school	0	37.50	-	38	37.50	-
Embo-rutto primary school	0	64.50	-	65	64.50	-
Kabarbet primary school	0	77,187.00	-	77,187	77,187.00	-
Barwessa primary school	0	82.25	-	82	82.25	-
Bartaragon primary school	0	819.00	-	819	819.00	-
Cheptigit primary school	0	248.00	-	248	248.00	-
Keturwo community library	0	3,171.00	-	3,171	3,171.00	-
Yatia primary school	0	5,191.50	-	5,192	5,191.50	-
Terenin primary school	0	2,714.50	-	2,715	2,714.50	-
Ngeiwan primary school	0	3,150.30	-	3,150	3,150.30	-
Kuikui primary school	0	888.50	-	889	888.50	-
Kombosang primary school	0	276.50	-	277	276.50	-
Mormorio primary school	0	226.80	-	227	226.80	-
Rebeko primary school	0	9,577.50	-	9,578	9,577.50	-
Koroto primary school	0	13,606.50	-	13,607	13,606.50	-
Tilingwo primary school	0	60,940.50	-	60,941	60,940.50	-
Sumeiyon primary school	0	433.00	-	433	433.00	-
Terik primary school	0	389.50	-	390	389.50	-
Tiriondonin primary school	0	900.50	-	901	900.50	-

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Tibingar primary school	0	162.75	-	163	162.75	-
Kosile primary school	0	2,113.50	-	2,114	2,113.50	-
Tiloi primary school	0	786.75	-	787	786.75	-
Nuregoi primary school	0	12,797.50	-	12,798	12,797.50	-
Siboo primary school	0	18,412.00	-	18,412	18,412.00	-
Torokwonin primary school	0	316.00	-	316	316.00	-
Sumeiyon primary school	0	699.50	-	700	699.50	-
Litein primary school	0	113.50	-	114	113.50	-
Termet primary school	0	7,587.25	-	7,587	7,587.25	-
Rondinin primary school	0	100.25	-	100	100.25	-
Tirimionin primary school	0	2.95	-	3	2.95	-
Lawan primary school	0	78,749.00	-	78,749	78,749.00	-
Senebo primary school	0	3,046.50	-	3,047	3,046.50	-
Moinonin primary school	0	5,800.65	-	5,801	5,800.65	-
Sutiechun primary school	0	84,181.75	-	84,182	84,181.75	-
Rormoch primary school	0	78,816.50	-	78,817	78,816.50	-
Muchukwo primary school	0	51.00	-	51	51.00	-
Murterit primary school	0	1,118.50	-	1,119	1,118.50	-
Lekepchun primary school	0	347.00	-	347	347.00	-
Sibilo primary school	0	414.00	-	414	414.00	-

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Moi kabartonjo d/b pri school	0	11,345.50	-	11,346	11,345.50	-
Poi primary school	0	9,330.50	-	9,331	9,330.50	-
Loruk d/b primary school	0	27.50	-	28	27.50	-
Rosondonin primary school	0	666.50	-	667	666.50	-
Konoo primary school	0	618.50	-	619	618.50	-
Moigutwo primary school	0	35,609.50	-	35,610	35,609.50	-
Sesoi primary school	0	4,234.00	-	4,234	4,234.00	-
Muchukwo primary school	0	53.25	-	53	53.25	-
Mondo primary school	0	3,461.50	-	3,462	3,461.50	-
Kureschun primary school	0	17,378.95	-	17,379	17,378.95	-
Maramar primary school	0	488.75	-	489	488.75	-
Kamweton primary school	0	11,727.00	-	11,727	11,727.00	-
Kamogoi primary school	0	658.75	-	659	658.75	-
Kampi - nyasi primary school	0	31.00	-	31	31.00	-
Kamotiony primary school	0	5,698.50	-	5,699	5,698.50	-
Kapkole primary school	0	87,737.00	-	87,737	87,737.00	-
Kapkirwok primary school	0	31,691.00	-	31,691	31,691.00	-
Kapkarani primary school	0	14,012.50	-	14,013	14,012.50	-
Kapngetyo primary school	0	7,756.00	-	7,756	7,756.00	-
Kapchepkisa primary school	0	1,358.50	-	1,359	1,358.50	-

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Kapkole primary school	0	19,409.00	-	19,409	19,409.00	-
Kapsoi primary school	0	77.50	-	78	77.50	-
Kapchepkor primary school	0	125.50	-	126	125.50	-
Kapkomon primary school	0	2,089.50	-	2,090	2,089.50	-
Kapkombe primary school	0	8,692.00	-	8,692	8,692.00	-
Kapkirwok primary school	0	821.50	-	822	821.50	-
Kaptiony primary school	0	1,426.50	-	1,427	1,426.50	-
Kimugul primary school	0	1,206.50	-	1,207	1,206.50	-
Katibel primary school	0	12,117.50	-	12,118	12,117.50	-
Kasok primary school	0	123,690.25	-	123,690	123,690.25	-
Kipkolony primary school	0	750.00	-	750	750.00	-
Kaptilomwo primary school	0	779.00	-	779	779.00	-
Kibenos primary school	0	349.50	-	350	349.50	-
Kasisit primary school	0	3,384.39	-	3,384	3,384.39	-
Kiptilingon primary school	0	648.00	-	648	648.00	-
Kasok primary school	0	54.00	-	54	54.00	-
Kaptoin primary school	0	28,083.75	-	28,084	28,083.75	-
Kasaka primary school	0	277.00	-	277	277.00	-
Kaptere primary school	0	802.50	-	803	802.50	-
Kilingot primary school	0	765.00	-	765	765.00	-

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Kasirma primary school	0	1,919.50	-	1,920	1,919.50	-
Kasesya primary school	0	669.50	-	670	669.50	-
Kisitet primary school	0	63,632.75	-	63,633	63,632.75	-
Kelwondonin primary school	0	9,742.50	-	9,743	9,742.50	-
Kipkaren primary school	0	102,819.50	-	102,820	102,819.50	-
Kitibei primary school	0	798.50	-	799	798.50	-
Kiptaiwa primary school	0	811.50	-	812	811.50	-
Kipcherere primary school	0	362.50	-	363	362.50	-
Kaptorot primary school	0	118,757.50	-	118,758	118,757.50	-
Kaptum primary school	0	102.00	-	102	102.00	-
Kaptoin primary school	0	10,828.00	-	10,828	10,828.00	-
Kipsaraman primary school	0	19,399.00	-	19,399	19,399.00	-
Kiringalia primary school	0	2,946.75	-	2,947	2,946.75	-
Kinyach Sec School	0	4,529.50	-	4,530	4,529.50	-
Moigutwo Secondary School	0	11,387.50	-	11,388	11,387.50	-
Moi day secondary Kabartonjo	0	2,561.50	-	2,562	2,561.50	-
Bartolimo Sec School	0	123,149.50	-	123,150	123,149.50	-
Kampi ya Samaki Sec.	0	48,924.00	-	48,924	48,924.00	-
Katibel Sec. School	0	5,948.50	-	5,949	5,948.50	-
Kimugul Secondary School	0	1,059.00	-	1,059	1,059.00	-

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Kapchepkulei Secondary School	0	856.00	-	856	856.00	-
Kapluk sec school	0	23,593.75	-	23,594	23,593.75	-
Kapkirwok sec. School	0	26,102.75	-	26,103	26,102.75	-
Barwessa sec school	0	48,486.40	-	48,486	48,486.40	-
Muchukwo sec school	0	346.00	-	346	346.00	-
Lake baringo sec school	0	162,979.00	-	162,979	162,979.00	-
Kasisit sec school	0	340.25	-	340	340.25	-
Ossen sec school	0	77,085.00	-	77,085	77,085.00	-
Kapchepkor sec school	0	42.00	-	42	42.00	-
Keturwo sec school	0	58.00	-	58	58.00	-
Tanyileel sec school	0	0.25	-	0	0.25	-
Aiyebo sec school	0	0.50	-	1	0.50	-
Bossei sec school	0	9,555.00	-	9,555	9,555.00	-
Yatia sec school	0	6,334.50	-	6,335	6,334.50	-
Kipsaraman do's office	0	869.50	-	870	869.50	-
Tiriondonin sec school	0	315.00	-	315	315.00	-
Kapkwang sec school	0	73.50	-	74	73.50	-
Loruk chief office	0	63,254.50	-	63,255	63,254.50	-
Sibilo sec school	0	29,713.50	-	29,714	29,713.50	-
Tirimionin sec school	0	507,885.00	-	507,885	507,885.00	-

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Chemoe police post	0	2,345.00	-	2,345	2,345.00	-
Kapchepkor tvet	0	84.00	-	84	84.00	-
Loruk police post	0	19,179.00	-	19,179	19,179.00	-
Baringo north district examination	0	50,599.50	-	50,600	50,599.50	-
Sub-total	7,700,000	3,809,473	-	11,509,473	3,809,473	7,700,000
Total	179,441,954	33,259,977	55,641,893	268,343,824	178,551,072	89,792,752

(NB: This statement is a disclosure statement indicating the utilization in the same format as the entity's budgets which are program-based. This statement totals should tie to the totals of the Statement of Comparison of Budget and Actual Amounts)

17. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Baringo North Constituency principal activity is implementation of projects identified through public participation and which are accordance to Ng-Cdf Act and as approved by Ng-Cdf Board.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the NG-CDF's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act and the International Public Sector Accounting Standards (IPSAS). The NG-CDF [Baringo North] has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statement.

The NG-CDF [Baringo North] has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date.

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Liabilities recognized include trade and other payables, third-party deposits, and gratuity provisions.

The recognition of all other non-financial assets acquired prior to the 2023/2024 financial year will be undertaken in the third year of the transition period, after the necessary identification and valuation processes have been completed.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF.

The financial statements have been prepared in accordance with the PFM Act, the NGCDF Act (*include any other applicable legislation*), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

i. *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

There were no new and amended standards issued in the financial year.

ii. *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.*

Standard	Effective date and impact:
IPSAS 43: Leases	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities.</p> <p><i>Not applicable</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>Not applicable</i></p>

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<p>IPSAS 45: Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>Not applicable</i></p>
<p>IPSAS 46: Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. i. Clarifying transaction costs guidance to enhance consistency across IPSAS. i. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>Not applicable</i></p>
<p>IPSAS 47: Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>

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	<i>Not applicable</i>
PSAS 48: Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>Not applicable</i></p>
IPSAS 49: Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>Not applicable</i></p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. i. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. i. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p><i>Not applicable</i></p>

iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the *Fund* and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realized in the statement of financial performance upon fulfilling the conditions set. Revenue shall be recognized after allocations have been approved by the NG-CDF Board.

ii) Revenue from exchange transactions

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the *Entity*.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget was approved by Parliament on 30th June 2024 for the period 1st July 2024 to 30th June 2025 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 final budget for the financial year under review has been included in the financial statements.

The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 15 of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the *Entity*. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The *Entity* also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the *Entity* will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the *Entity*. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate).* A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

a) Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date.

b) Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

g) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make

the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

h) Provisions

Provisions are recognized when the *Entity* has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the *Entity* expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement

i) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognizes a social benefit as an expense for the social benefit scheme at the same time that it recognizes a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

j) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

k) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately

reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

Retirement benefit plans

The *Entity* provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

m) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

n) Related parties

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.

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) 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 June 30, 2025

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the *Entity's* financial statements in conformity with IPSAS requires management to make judgments, estimates, and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgments, estimates, and assumptions made:

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset is based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

(include provisions applicable for your organization e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

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6. Transfers from the NGCDF Board

Description	Period ended June 2025
NGCDFB Transfers (Allocation for the FY)	179,441,954
TOTAL	179,441,954

7. Transfers from domestic and foreign partners

Description	Period ended June 2025
	Kshs
Grants	-
Total	-

8. Finance income

Description	Period ended June 2025
	Kshs
Interest Income on Bank Deposits	-
Total	-

(Provide a brief explanation for this revenue)

9. Miscellaneous income

Description	Period ended June 2025
	Kshs
Rental Income	-
Income from sale of tenders	-
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere <i>(specify)</i>	-
Total	-

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10. Employees cost

Description	Period ended June 2025
	Kshs
NG-CDFC Basic staff salaries	2,923,128
Personal allowances paid as part of salary	-
House Allowance	390,000
Transport Allowance	456,000
Leave allowance	-
Gratuity to contractual employees	792,137
Employer Contributions Compulsory national social security schemes	140,400
Employer Contributions Compulsory Housing levy	50,124
Employer contributions to National Industrial Training Authority	-
Other Specify	510,000
Total	5,261,789

11. Committee Expenses

Description	Period ended June 2025
	Kshs
Sitting allowance	1,155,200
Other Committee expenses	1,404,500
Total	2,559,700

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12. Use of Goods and services

Description	<i>Period ended June 2025</i>
	Kshs
Utilities, supplies and services	323,814
Communication, supplies and services	449,678
Domestic travel and subsistence	886,700
Printing, advertising and information supplies & services	150,000
Office Rent	-
Training expenses	4,596,082
Hospitality supplies and services	907,005
Insurance costs	140,670
Specialized materials and services	150,000
Office and general supplies and services	565,654
Fuel, oil & lubricants	834,551
Bank Charges	47,287
Routine maintenance – vehicles and other transport equipment	710,110
Routine maintenance – other assets	341,200
Strategic plan expenses	-
Other operating expenses	500,000
Total	10,602,751

13. Other Government Units Actual expenditure

Description	<i>Period ended June 2025</i>
	Kshs
Primary Schools Actual expenditure	32,850,885
Secondary Schools Actual Expenditure	42,260,601
Tertiary Institutions Actual Expenditure	-
Total	75,111,485

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14. Other Grants and transfers Actual expenditure

Description	Period ended June 2025
	Kshs
	43,278,723
Bursary – secondary schools	23,426,618
Bursary – tertiary institutions	-
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	1,028,655
Security projects Actual Expenditure	762,369
Climate change mitigation projects	10,891,646
Emergency projects Actual Expenditure	-
Roads projects	-
Others specify	79,388,010
Total	

15. Depreciation and Amortization Expenses

Description	Period ended June 2025
	Kshs
	195,220
Property Plant and Equipment	-
Intangible Assets	195,220
Total	

16. Digital Hubs Expenses

Description	Period ended June 2025
	Kshs
	-
Construction/ renovation/Actual Expenditure	2,250,000
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	3,809,473
Others (specify)	6,059,473
Total	

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17. Gain/loss on Sale of Assets

Description	Period ended June 2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Gain/loss on Sale of Asset	-

(Provide brief explanation on gains on sale of fixed assets)

18. Impairment Loss

Description	Period ended June 2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalents

Name Of Bank and Account No.	Period ended June 2025	Opening Statement 1st July 2025
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. (Operations account)</i>	39,376,239	19,010,583.00
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit account)</i>	1,817,327	1,385,190.00
<i>Name of Bank, account No. (PMC's account)</i>	10,347,759	9,054,730.35
Total	51,541,324	29,450,503
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

(Provide a schedule of all reconciled PMC bank balances as at the end of the period)

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20. Receivables from Exchange Transactions

Description	Period ended June 2025		Opening Statement 1st July 2024	
	Kshs		Kshs	
Total receivables				
Other exchange debtors (<i>Specify</i>)	-		-	
Less: impairment allowance	-		-	
Total receivables	-		-	
a. Current receivables	-		-	
b. Non-current receivables	-		-	
Total Receivables (a+b)	-		-	

(Entity to state the expected credit loss rates for various categories of its receivables. The entity should also disclose how ECL was arrived at in line with provisions of IPSAS 41.)

i. Ageing Analysis for Receivables

Description	Period ended June 2025		Opening Statement 1st July 2024	
	Kshs		Kshs	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	#DIV/0!	-	#DIV/0!
Between 1- 2 years	-	#DIV/0!	-	#DIV/0!
Between 2-3 years	-	#DIV/0!	-	#DIV/0!
Over 3 years	-	#DIV/0!	-	#DIV/0!
Total (a+b)	-	#DIV/0!	-	#DIV/0!

21. Receivables from Non-Exchange Transactions

Description	Period ended June 2025		Opening Statement 1st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB		34,441,954		55,641,893.00
Outstanding imprest		-		-
Total		34,441,954		55,641,893

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Ageing Analysis- Receivables from non-exchange transactions	Insert Current FY	% of the total	Opening Balance	% of the total

22. Prepayments

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	-	-
Prepaid Electricity Costs	-	-
Other Prepayments (<i>Specify</i>)	-	-
Total	-	-

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Work in progress	Service concession assets	Total
Depreciation Rate		10%	25.00%		20%	12.50%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 20xx	-	2,169,116	-	-	-	-	-	-	2,169,116
Additions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	2,169,116
As At xx Sep/Dec/Mar/Jun 2025	-	2,169,116	-	-	-	-	-	-	2,169,116
Depreciation And Impairment									
Opening bal accumulated depreciation 1st July 2024	-	216,912	-	-	-	-	-	-	216,912
Depreciation	-	195,220	-	-	-	-	-	-	195,220
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	412,132
As At xx Sep/Dec/Mar/Jun 2025	-	412,132	-	-	-	-	-	-	412,132
Net Book Values									
Opening Bal as at 1 st July 2025	-	1,952,204	-	-	-	-	-	-	1,952,204
As At June, 2025	-	1,756,984	-	-	-	-	-	-	1,756,984

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Valuation

Land and buildings/ Equipment (be specific) were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020).

22 b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	-	-	-
Office Equipment, Furniture, And Fittings	-	-	-
Total	-	-	-

Property plant and Equipment includes the following assets that are fully depreciated:

	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	-	-
Motor Vehicles including Motorcycles	-	-
Computers and Related Equipment	-	-
Office Equipment, Furniture and Fittings	-	-
Total	-	-

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24. Intangible Assets

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Cost		
Opening balance at the beginning of the Period	-	-
Additions	-	-
Disposal	-	-
At end of the Period	-	-
Additions-internal development	-	-
Disposal	-	-
At end of the Period	-	-
Amortization and impairment		
At beginning of the Period	-	-
Amortization	-	-
At end of the Period	-	-
Impairment loss	-	-
At end of the Period	-	-
NBV	-	-

25. Right-of use assets

Description	Buildings	Motor vehicles	Plant and equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at 30 June 2025	-	-	-	-
Accumulated Depreciation				
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at 30 June 2025	-	-	-	-
Carrying Amount				
As at 30 June 2025	=	=	=	=

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26. Trade and Other Payables

Description	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Trade payables	-	-
Employee payables	-	-
Other payables	-	-
Total trade and other payables	-	-

Aging analysis: (Trade and other payables)	<i>Period ended June 2025</i>	% of the Total	1st July 2024	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

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27. Third-Party deposits

	<i>Period ended June 2025</i>	<i>Opening Statement 1st June 2024</i>
	Kshs	Kshs
Retention as at start of the period (A)	416,900	-
Retention held during the period (B)	-	416,900.00
Retention paid during the period (C)	360,000	
Closing Retention as at period xx, D= A+B-C	56,900	416,900

Retentions aging analysis

	<i>Insert Current FY</i>	<i>% of the total</i>	<i>Insert Comparative FY</i>	<i>% of the total</i>
Less than 1 year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

(The total above should be equal to the closing retention)

28. Lease Liabilities

<i>Description</i>	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Balance at the beginning of the period	-	-
Discount interest on lease liability	-	-
Paid during the period	-	-
At end of the period	-	-

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Maturity Analysis

Period	Amount
Year 1	-
Year 2	-
Year 3	-
Year 4	-
Year 5 and onwards	-
Less: unearned Interest	-
	-

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	<i>Period ended June</i>	<i>Opening Statement</i>
	<i>2025</i>	<i>1st July 2024</i>
	Kshs	Kshs
Gratuity at the beginning of the period (A)	968,290	-
Gratuity held during the period (B)	792,137	968,290
Gratuity paid during the period (C)	-	-
Total Gratuity provision as at period xx D=(A+B-C)	1,760,427	968,290

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30. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	263,525
Adjusted for:	
Depreciation	195,220
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	(21,199,939)
Changes in deferred income	-
Changes in Third party deposits	360,000
Changes in gratuity provision	(792,137)
Changes in payments received in advance	-
Net cash flow from operating activities	22,090,821

(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)

31. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The Entity's financial risk management objectives and policies are detailed below:

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i) Credit risk

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

Financial Risk Management

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June (Current FY)				
Receivables from exchange transactions	-	-		
Receivables from non-exchange transactions	58,414,052	58,414,052		
Bank balances	152,882,674	152,882,674		
Total	211,296,726	211,296,726		
As at 30 June (Previous FY)				
Receivables from exchange transactions	-	-		
Receivables from non-exchange transactions	-	-		
Bank balances	-	-		
Total	-	-		

(NB: The totals column should tie to the individual elements of credit risk disclosed in the Entity's statement of financial position).

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Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognized in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from 2024. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June (Current FY)				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	1,760,427		1,760,427
Total	-	1,760,427	-	1,760,427
As at 30th June (Previous FY)				

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Description	Less than 1	Between 1-3	Over 5	Total
	month	months	months	
	Kshs	Kshs	Kshs	Kshs
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

iii) Market risk

The *Entity* has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The *Entity* has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk from future commercial transactions and recognized assets and

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liabilities by projecting for expected sales proceeds and matching the same with expected payments. The carrying amount of the *Entity's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Financial Risk Management

The following table demonstrates the effect on the Entity's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

b) Interest rate risk

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavored to bank with institutions that offer favorable interest rates.

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *Entity's* market assumptions. These two types of inputs have created the following fair value hierarchy:

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- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

The objective of the Entity’s capital risk management is to safeguard the Entity’s ability to continue as a going concern. The Entity capital structure comprises of the following funds:

Description	2024/25	Opening Statement 1st July 2024
	Kshs	Kshs
Revaluation Reserve	85,922,936	85,659,411
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash and Bank Balances	51,541,324	29,450,503

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Net Debt/(Excess Cash And Cash Equivalents)	34,381,612	56,208,908
Gearing	-	-

32. Related Party Disclosures

	2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	5,692,958	2,468,475
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	145,000,000	145,000,000
Total	145,000,000	145,000,000

33. Segment Information

(Where an organization operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an Entity to present segmental information of each geographic region or department to enable users understand the Entity's performance and allocation of resources to different segments)

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34. Capital Commitments

Capital Commitments	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Authorised for	-	-
Authorised and Contracted for	-	-
Total	-	-

(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments maybe those that have been authorised by the board but at the end of the year had not been contracted or those already contracted for and ongoing).

35. Events after the Reporting Period

There were no material adjusting and non-adjusting events after the reporting period.

36. Ultimate And Holding Entity

The Baringo North Constituency is a Fund under The National Treasury and Planning & managed by NG-CDFB at the National level, and the NG-CDFC at the constituency level. Its ultimate parent is the Government of Kenya.

37. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

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18. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost balance brought forward	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical Cost
	(Kshs)			(Kshs) At Year/period End
Land				
Buildings and structures	71,024,252	0		71,024,252
Transport equipment	5,757,813			5,757,813
Office equipment, furniture, and fittings	6,208,686			6,208,686
ICT Equipment and Other ICT Assets	3,500,976			3,500,976
Other Machinery and Equipment	-			
Intangible assets	-			
Total	86,491,727			86,491,727

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Annex 2 –PMC Bank Balances As At 30th June 2025

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
1. Akoroyan Primary School	KCB	1333877226	155,251.00	0.00
2. Barsiso Pry Sch	KCB	1330907043	88,223.00	0.00
3. Baruiyo Pry Sch	KCB	1331070171	1,435.00	0.00
4. Chemintany Primary School	KCB	1317262263	0.00	72,112.50
5. Kampi Nyasi Pry Sch	KCB	1330666968	8,542.00	0.00
6. Kapkoiwo Pry Sch	KCB	1330755669	24,694.00	0.00
7. Kapluk Primary School	KCB	1139117130	28,860.20	145,806.20
8. Yatia Primary School	KCB	1110590210	0.00	0.00
9. Kitibei Pry. Sch	KCB	1330666895	52,437.00	0.00
10. Koiserat Pry School	KCB	1110685238	3,230.00	500.00
11. Konoo Pry Sch	KCB	1330756037	42,334.00	0.00
12. Maregut Pry Sch	KCB	1335833366	38,528.00	0.00
13. Ngaratuko Pry	KCB	1140627244	2,558.75	1,004.75
14. Ngenyin Pry Sch	KCB	1331466997	9,003.00	0.00
15. Ossen Pry Sch	KCB	1330590929	2,497.00	0.00
16. Saak Pry School	KCB	1330667085	806.00	0.00
17. Sibilo Pry Sch	KCB	1330441605	110,986.00	0.00
18. Sogom Pry Sch	KCB	1110510268	92,143.75	9.75
19. Sumeiyon Pry Sch	KCB	1331069637	39,710.00	0.00
20. Rormoch Primary School	KCB	1336864591	590,528.00	0.00
21. Kasirma Primary	KCB	1331886163	130,770.00	0.00
22. Kagir Primary	KCB	1339577992	1,498,975.00	0.00
23. Kamotiony Primary	KCB	1337033049	0.00	0.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
24. Lake Kamnorok	KCB		2,334.50	0.00
25. Kosile primary school	KCB	1339577739	849,194.00	0.00
26. Barwessa Pry. School	KCB	1111225494	0.00	313.25
27. Chapin Primary School	KCB	1112536817	0.00	293,676.90
28. Chepkesin Primary School	KCB	1110920539	98,439.75	98,670.75
29. Kapsibewa Primary School	KCB	1319205771	0.00	1,152,471.00
30. Kapturo Pry.school	KCB	1111830819	299,760.25	194,971.25
31. Kaptigit Pry.school	KCB	1103496808	70,409.95	108,709.95
32. Kinyach pry school	KCB	1155218914	0.00	121,241.50
33. Koindui Pry School	KCB	1111033846	0.00	71,148.00
34. Koiser Model Primary School	KCB	1319251498	66,325.25	67,834.25
35. Kormor pry school	KCB	1164000519	0.00	195,052.00
36. Korosechun Pry.school	KCB	1112290567	44,916.50	46,551.50
37. Naiben Primary School	KCB	1319230660	0.00	431,025.00
38. Sesianin Primary School	KCB	1319207391	0.00	133,313.00
39. Tuluk Primary School	KCB	1110848706	0.00	1,819.50
40. Turuturu Primary School	KCB		74,612.00	229.00
41. Bartogo primary school	KCB	1116548615	0.00	3,948.00
42. Chemura primary school	KCB	1296355497	0.00	89.25
43. Kalabata primary school	KCB	1294777610	0.00	153,080.50
44. Biretwonin primary school	KCB	1255112476	0.00	179,703.00
45. Ayatya primary school	KCB	1303048345	0.00	22,094.00
46. Aiyebo primary school	KCB	1129801349	0.00	96.00
47. Burburet primary school	KCB	1274319412	0.00	282.00
48. Kabargoge primary school	KCB	1122106068	0.00	42,499.00
49. Barinter primary school	KCB	1283977613	0.00	428.75
50. Biringweny primary school	KCB	1111069158	0.00	252.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
			0.00	396.50
51. Chesangich primary school	KCB	1303038730	0.00	13,088.50
52. Barketiew primary school	KCB	1111311234	0.00	52,619.00
53. Chebugar primary school	KCB	1110565593	0.00	3,383.50
54. Bartabwa d/b primary school	KCB	1134652593	0.00	451.50
55. Biringweny primary school	KCB	1303037947	0.00	289.50
56. Kabilany primary school	KCB	1110681143	0.00	127,106.00
57. Chesangich primary school	KCB	1303038730	0.00	42.50
58. Barsiso primary school	KCB	1287566987	0.00	32,105.60
59. Akoroyan primary school	KCB	1296816761	0.00	27,449.50
60. Chepkewel primary school	KCB	1110870191	0.00	18,713.75
61. Barbarchun primary school	KCB	1103113127	0.00	2,540.00
62. Chambai primary school	KCB	1129773752	0.00	435.00
63. Kabaron primary school	KCB	1111147078	0.00	265.00
64. Barkebo primary school	KCB	1296495590	0.00	1,244.00
65. Boruiyo primary school	KCB	1136636471	0.00	454.00
66. Kabiyevo primary school	KCB	1110559089	0.00	610.50
67. Kaimogoi primary school	KCB	1209731746	0.00	19,571.00
68. Cheptigit primary school	KCB	1297227441	0.00	93,116.00
69. Chebarsiat primary school	KCB	1110870051	0.00	20,989.50
70. Atiar primary school	KCB	1110684657	0.00	18,573.00
71. Bartum primary school	KCB	1110726910	0.00	37.50
72. Barkebo primary school	KCB	1132484510	0.00	64.50
73. Embo-rutto primary school	KCB	1110764383	0.00	77,187.00
74. Kabarbet primary school	KCB	1112251464	0.00	82.25
75. Barwessa primary school	KCB	1111225494	0.00	819.00
76. Bartaragon primary school	KCB	1286719550	0.00	248.00
77. Cheptigit primary school	KCB	1125318333	0.00	

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
78. Keturwo community library	KCB	1112617787	0.00	3,171.00
79. Yatia primary school	KCB	1111061440	0.00	5,191.50
80. Terenin primary school	KCB	1111565791	0.00	2,714.50
81. Ngeiwan primary school	KCB	1140500104	0.00	3,150.30
82. Kuikui primary school	KCB	1110776675	0.00	888.50
83. Kombosang primary school	KCB	1172506779	0.00	276.50
84. Mormorio primary school	KCB	1135446474	0.00	226.80
85. Rebeko primary school	KCB	1274618959	0.00	9,577.50
86. Koroto primary school	KCB	1110726953	0.00	13,606.50
87. Tilingwo primary school	KCB	1110680686	0.00	60,940.50
88. Sumeiyon primary school	KCB	1303038978	0.00	433.00
89. Terik primary school	KCB	1110895070	0.00	389.50
90. Tiriondonin primary school	KCB	1127316397	0.00	900.50
91. Tibingar primary school	KCB	1110870213	0.00	162.75
92. Kosile primary school	KCB	1137737271	0.00	2,113.50
93. Tiloi primary school	KCB	1183686919	0.00	786.75
94. Nuregoi primary school	KCB	1110559054	0.00	12,797.50
95. Siboo primary school	KCB	1110651120	0.00	18,412.00
96. Torokwonin primary school	KCB	1172033404	0.00	316.00
97. Sumeiyon primary school	KCB	1110562586	0.00	699.50
98. Litein primary school	KCB	1110692307	0.00	113.50
99. Termet primary school	KCB	1112809627	0.00	7,587.25
100. Rondinin primary school	KCB	1111061416	0.00	100.25
101. Tirimionin primary school	KCB	1286013410	0.00	2.95
102. Lawan primary school	KCB	1111397228	0.00	78,749.00
103. Senebo primary school	KCB	1111157626	0.00	3,046.50
104. Moinonin primary school	KCB	1110522444	0.00	5,800.65

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			0.00	84,181.75
105.Sutiechun primary school	KCB	1158652763	0.00	78,816.50
106.Rormoch primary school	KCB	1210467577	0.00	51.00
107.Muchukwo primary school	KCB	1296660168	0.00	1,118.50
108.Murterit primary school	KCB	1173823689	0.00	347.00
109.Lekepchun primary school	KCB	1252054521	0.00	414.00
110. Sibilo primary school	KCB	1110870248	0.00	11,345.50
111. Moi kabartonjo d/b pri school	KCB	1178419134	0.00	9,330.50
112. Poi primary school	KCB	1110814631	0.00	27.50
113. Loruk d/b primary school	KCB	1168270049	0.00	666.50
114. Rosondonin primary school	KCB	1111233993	0.00	618.50
115. Konoo primary school	KCB	1111023662	0.00	35,609.50
116. Moigutwo primary school	KCB	1110870264	0.00	4,234.00
117. Sesoi primary school	KCB	1183593767	0.00	53.25
118. Muchukwo primary school	KCB	1110589646	0.00	3,461.50
119. Mondo primary school	KCB	1111073309	0.00	17,378.95
120.Kureschun primary school	KCB	1110776675	0.00	488.75
121. Maramar primary school	KCB	1110792611	0.00	11,727.00
122. Kamweton primary school	KCB	1111158665	0.00	658.75
123.Kamogoi primary school	KCB	1112292268	0.00	31.00
124.Kampi - nyasi primary school	KCB	1286568285	0.00	5,698.50
125.Kamotiony primary school	KCB	1297227751	0.00	87,737.00
126.Kapkole primary school	KCB	1294804340	0.00	31,691.00
127.Kapkirwok primary school	KCB	1110768052	0.00	14,012.50
128.Kapkarani primary school	KCB	1134744528	0.00	7,756.00
129.Kapngetyo primary school	KCB	1119497086	0.00	1,358.50
130.Kapchepkisa primary school	KCB	1111195439	0.00	19,409.00
131. Kapkole primary school	KCB	1110746962	0.00	

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
132.Kapsoi primary school	KCB	1110746970	0.00	77.50
133.Kapchepkor primary school	KCB	1110667213	0.00	125.50
134.Kapkomon primary school	KCB	1112771778	0.00	2,089.50
135.Kapkombe primary school	KCB	1112456406	0.00	8,692.00
136.Kapkirwok primary school	KCB	1110768052	0.00	821.50
137.Kaptiony primary school	KCB	1111753210	0.00	1,426.50
138.Kimugul primary school	KCB	1111422958	0.00	1,206.50
139.Katibel primary school	KCB	1109526008	0.00	12,117.50
140.Kasok primary school	KCB	1296495833	0.00	123,690.25
141.Kipkolony primary school	KCB	1111023735	0.00	750.00
142.Kaptilomwo primary school	KCB	1110590970	0.00	779.00
143.Kibenos primary school	KCB	1293339946	0.00	349.50
144.Kasisit primary school	KCB	1116713543	0.00	3,384.39
145.Kiptilingon primary school	KCB	1170070787	0.00	648.00
146.Kasok primary school	KCB	1110722710	0.00	54.00
147.Kaptoin primary school	KCB	1110981279	0.00	28,083.75
148.Kasaka primary school	KCB	1111972877	0.00	277.00
149.Kaptere primary school	KCB	1131521773	0.00	802.50
150.Kilingot primary school	KCB	1251315666	0.00	765.00
151.Kasirma primary school	KCB	1110951698	0.00	1,919.50
152.Kasesya primary school	KCB	1110994966	0.00	669.50
153.Kisitet primary school	KCB	1293339741	0.00	63,632.75
154.Kelwondonin primary school	KCB	1204125694	0.00	9,742.50
155.Kipkaren primary school	KCB	1112098852	0.00	102,819.50
156.Kitibei primary school	KCB	1296660133	0.00	798.50
157. Kiptaiwa primary school	KCB	1135490139	0.00	811.50
158.Kipcherere primary school	KCB	1134650531	0.00	362.50

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
159.Kaptorot primary school	KCB	1281876453	0.00	118,757.50
160.Kaptum primary school	KCB	1111357153	0.00	102.00
161. Kaptoin primary school	KCB	1297228960	0.00	10,828.00
162.Kipsaraman primary school	KCB	1252507194	0.00	19,399.00
163.Kiringalia primary school	KCB	1111253978	0.00	2,946.75
164.Bartolimo Day Sec. School	KCB	1317262778	501,866.00	438,034.00
165.Boin Day Sec Sch	KCB	1296355497	14,032.50	124,408.50
166.Kinyach Sec School	KCB	1294777610	2,751.00	6,017.50
167.Kipcherere Sec Sch	KCB	1334128189	407,691.00	0.00
168.Kuikui Secondary School	KCB	1110775083	3,831.00	1,871.00
169.Moi High Sch, KBO	KCB	1317273885	370,330.00	126,310.00
170.Moigutwo Secondary School	KCB	1110870280	0.00	13,560.50
171. Poi Secondary School	KCB	1116021072	25,253.50	1,314.50
172.Tiriondonin Sec Sch	KCB	1330512596	3,008,923.00	0.00
173.Moi day secondary Kabartonjo	KCB	1274450020	0.00	3,380.50
174.Ruth Kiptui Girls Sec. School	KCB	1112494537	1,047,242.25	5,899.25
175.Arap Moi Secondary School	KCB	1225954010	838.00	780,932.00
176.Bartolimo Sec School	KCB	1110344651	0.00	125,004.25
177.Kampi ya Samaki Sec.	KCB	1109880006	0.00	118,468.00
178.Katibel Sec. School	KCB	1109526008	0.00	7,436.50
179.Kimugul Secondary School	KCB	1138318558	0.00	207,749.00
180.Kiptolelyo Secondary School	KCB	1110590210	38,112.25	258,645.25
181. Kapchepkulei Secondary School	KCB	1322937842	1,383.00	2,239.00
182.Kapluk sec school	KCB	1136150374	0.00	23,593.75
183.Kapkirwok sec. School	KCB	1296810895	0.00	26,102.75
184.Barwessa sec school	KCB	1110669259	0.00	48,486.40
185.Muchukwo sec school	KCB	1110666578	0.00	346.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
186.Lake baringo sec school	KCB	1157777058	0.00	162,979.00
187.Kasisit sec school	KCB	1112289429	0.00	340.25
188.Ossen sec school	KCB	1114525731	0.00	77,085.00
189.Kapchepkor sec school	KCB	1123081158	0.00	42.00
190.Keturwo sec school	KCB	1109855125	0.00	58.00
191. Tanyileel sec school	KCB	1112289496	82.25	82.50
192.Aiyebo sec school	KCB	1109853793	0.00	0.50
193.Bossei sec school	KCB	1112244883	0.00	9,555.00
194.Yatia sec school	KCB	1111061440	0.00	6,334.50
195.Kipsaraman do's office	KCB	1111221782	0.00	869.50
196.Tiriondonin sec school	KCB	1109854269	0.00	315.00
197.Kapkwang sec school	KCB	1291178228	0.00	73.50
198.Loruk chief office	KCB	1134111991	0.00	63,254.50
199.Sibilo sec school	KCB	1114929409	0.00	29,713.50
200. Tirimionin sec school	KCB	1137078413	0.00	507,885.00
201.Katiorin Chiefs Office	KCB	1320098711	283,895.75	46,264.25
202. Kaboskei Kerio Location Chiefs	KCB	1317084748	2,352.00	317,814.00
203. Kipcherere Chiefs Office	KCB	1317070771	150,293.25	163,255.25
204. Kinyach chiefs office	KCB	1294078798	17,040.50	17,271.50
205. Chemoe police post	KCB	1267115572	0.00	2,345.00
206. Kapchepkor tvet	KCB	1284341690	0.00	84.00
207. Loruk police post	KCB	1267972947	0.00	19,179.00
208. Baringo north district examination	KCB	1130269663	0.00	50,599.50
209. Seremwo Pry Sch	KCB	1136150374	41,448.25	27,841.25
210.Kapkiamo Pry Sch	KCB	1296810895	57.25	298.25
211. Likwon Pry Sch	KCB	1110669259	1,946.50	1,171.50

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
212. Kapchepkulei Pry Sch	KCB	1110666578	885.50	0.50
213. Lake Kamnorok Pry	KCB	1157777058	0.00	99.50
GRANT TOTAL			10,347,758.65	9,054,731.09

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Annex 3: Progress On Follow Up of Auditor Recommendations

The following is a summary of issues raised by the external auditor, management comments provided to the auditor, and subsequent progress made on resolving 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.	<p>Bursaries disbursement</p> <p>The statement of receipts and payments reflects other grants and transfers amount of kshs.101,647,931 which includes as bursary to secondary schools of Kshs. 40,322,365 as disclosed in note 8 to the financial statement. However, payments were not supported by acknowledgments by schools, application forms and ward vetting committee minutes. In the circumstance, the accuracy and completeness of bursary to secondary schools of kshs.40,322,365 could not be confirmed.</p>	<p>Response:</p> <p>We wish to state that bursary acknowledgement to secondary schools of Kshs.40,322,365 have been attached here for review and sample application forms and ward vetting committee minutes attached</p>	Resolved	
2.	<p>Unconfirmed cash and cash equivalents.</p> <p>The statement of Assets and Liabilities reflects cash and cash equivalents balance of Kshs.19,978,873. This balance differs with the cash book balance of 19,010,582 resulting to unexplained variance of Kshs 968,291. In the circumstances, the accuracy and completeness of cash and cash equivalent</p>	<p>Response:</p> <p>We wish to state that the un explained variance in cash and cash equivalent of kshs.968,291 in the statement of assets and liabilities and cash equivalent of Kshs.19,978,873 and the reconciled cash book balance of</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	balance of Kshs.19,978,873 could not be confirmed.	Kshs.19,010,582 was a balance in the deposit account which is the retention monies retained in in the year of review and gratuity for the year. Attached is the deposit account statement for review.		
3.	<p>Unsupported repairs and maintenance expense:</p> <p>The Statement of Receipts and Payments reflects Routine maintenance amount of Kshs. 1,662,377. However, there were no pre-inspection reports to confirm the need for repairs and post-inspection reports to confirm whether the repairs were undertaken as required. Further, repairs on property plant and equipment were made on imp rest basis instead of giving out quotations to pre-qualified suppliers dealing with repairs of machinery and motor vehicles. In the circumstances the validity and propriety of payments made towards repairs and maintenance amounting to Kshs. 1,662,377 could not be confirmed.</p>	<p>Response:</p> <p>We wish to state that repairs and maintenance expense of Kshs.1,662,377 disclosed in note 6 of the financial statement were supported by pre-inspection report. Attached herein are the pre inspection report and the voucher for review.</p>	Resolved	

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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)
4.	<p>Project Implementation Status The Projects Implementation Status Report for Baringo North NG-CDF revealed that the management of the fund had approved to implement 56 projects in the year 2023/2024. Out of the 56 projects, 51 projects (91% performance) had been completed. Five (5) projects (9%) were ongoing as at the time of audit. In the circumstances the public did not obtain value for money in the five (5) incomplete projects. The balance of projects with total allocations of Kshs.42,53 in the five 4,588 were not implemented.</p>	<p>Response: We wish to state that the uncompleted projects were ongoing projects and the time of audit the projects have not been funded because of the delay in receipt of funds from the board. The projects have since been implemented. Attached is the approved project code list and the implementation status.</p>	Resolved.	
5.	<p>Budgetary control and performance: The summary statement of appropriation reflects approved final receipts budget and actual on comparable basis of KShs.281,448,074 and KShs.225,806,180 respectively resulting to an under-funding of KShs.55,641,893 or 20% of the budget. Similarly, the fund expended KShs.206,795,598 against an actual receipt amount of KShs.225,806,180 resulting to an underutilization of KShs19,010,582 or 8% of the actual receipts.</p>	<p>Response: We wish to state that the underfunding of Kshs.55,641,893 or 19.8% of the budget in summary statement of appropriation and actual on comparable basis of KShs.281,448,074 and KShs.225,806,180respectively and underfunding of Kshs.74,652,476 in the expended KShs.206,795,598 against an approved budget of</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The underfunding and under utilization affected the planned activities and may have impacted negatively on service delivery to the public</p> <p>1. Non-compliance with presentation on Compensation of Employees</p>	<p>KShs.281,448,074 was because in delay of receipt of funds from the board. Attached are AIES received and approved codelists for the year.</p> <p>Review of the financial statement provided for audit revealed that Note 4 to the financial statements is compensation to employee's figure of Kshs.4,604,481. Included in the employee cost is house allowance of Kshs 333,600. However, review of payroll records revealed that Management did not disclose in the financial statements house allowances paid but instead added it to the basic salaries. This is contrary to reporting template issued by the PSASB.</p> <p>Further, employee cost was not supported by IPPD data as required by National Treasury and Planning Circular No.16 of 2020 personnel emoluments states that the allocation for personnel emoluments must be supported by Integrated Personnel Payroll Data</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		(IPPD) and each Ministry, Department and Agency (MDA) will be required to provide this information to support personnel requirements. In the circumstance, the management is in breach of regulation.		



Name: Bernard Korir
 Fund Account Manager.