

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY PAPERS LAID <sup>WEDNESDAY</sup>	
DATE: 24 JUL 2024	<b>REPORT</b>
TABLED BY:	HON. SAMUEL CHEPIONGA, MP
CLERK-AT-THE-TABLE:	Anne Stibuko

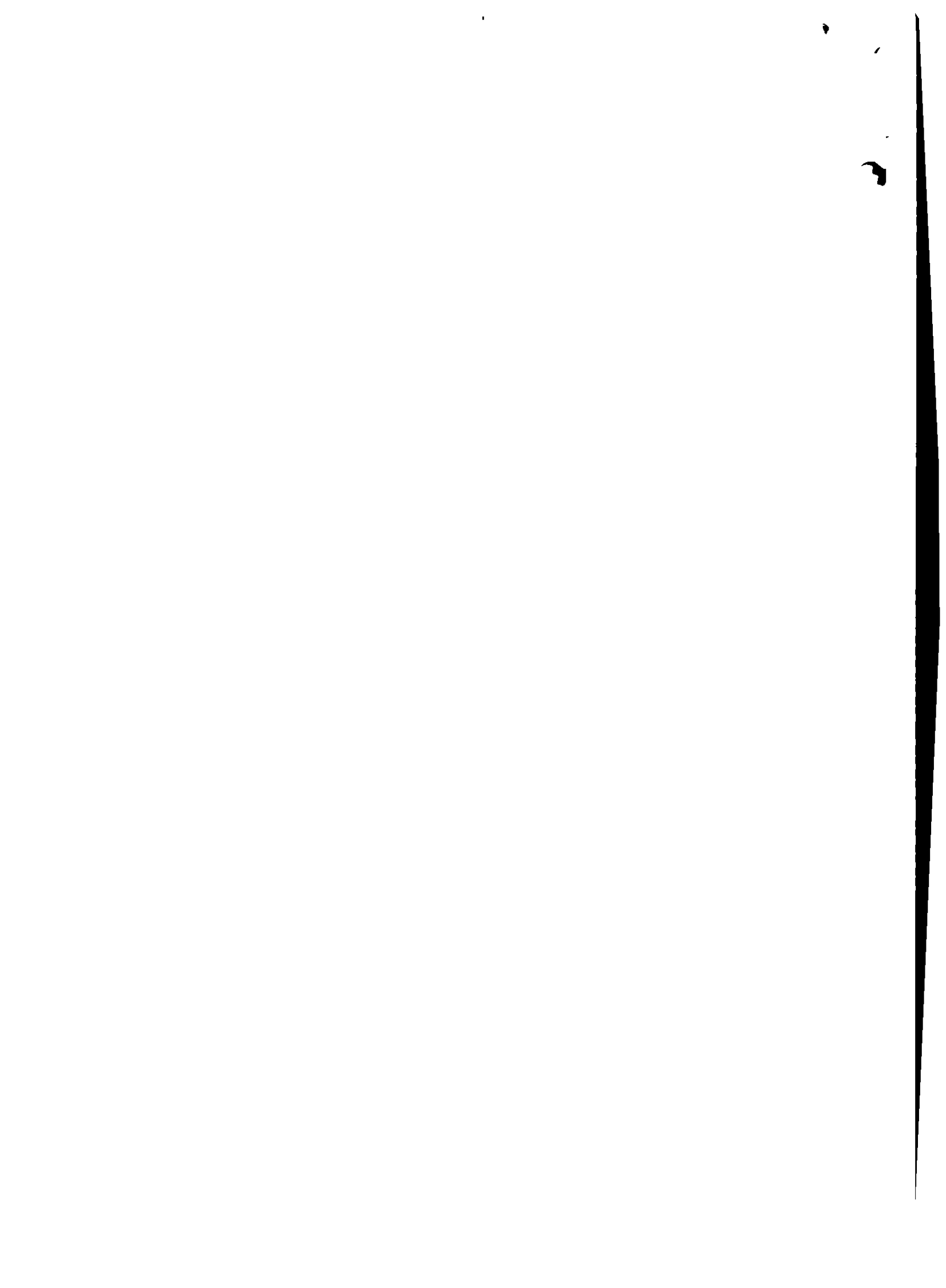
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**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND – MARAKWET WEST  
CONSTITUENCY**

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





OFFICE OF THE AUDITOR GENERAL  
ELDORET REGIONAL OFFICE

09 APR 2024

RECEIVED

P. O. Box 2774 - 30100, ELDORET



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MARAKWET WEST

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2023

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

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

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

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**Marakwet West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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**I. Acronyms and Abbreviations**

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

AIA – Appropriation in Aid

## II. Key Constituency Information and Management

### a) Background information

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

### Mandate

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

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**b) Key Management**

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

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



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**Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Jepletting Mary
2.	Sub-County Accountant	Stephen Chirchir
3.	Chairman NGCDFC	Onon Gilbert
4.	Member NGCDFC	Rispher Kibet

**c) Fiduciary Oversight Arrangements**

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

**d) Marakwet West Constituency NGCDF Headquarters**

P.O. Box 110-30705  
NG-CDF Building  
Kapsowar, Kenya

**e) Marakwet West Constituency NGCDF Contacts**

Telephone: (254) 0721-416952  
E-mail: [cdfmarakwetwest@ngcdf.go.ke](mailto:cdfmarakwetwest@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**f) Marakwet West Constituency NGCDF Bankers**

Equity Bank  
Kapsowar Branch  
P.O BOX 174-30705, Kapsowar.

**g) Independent Auditors**

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

**h) Principal Legal Adviser**

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

**Marakwet West Constituency  
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III. NG-CDFC Chairman's Report:



**ONON GILBERT**

NG-CDF Marakwet West Constituency in the FY ended 30<sup>th</sup> June 2023 had a budget of Kshs.151,960,174, final budget which comprised of the year's budget ,balances brought forward and funds for the prior year totalling to Kshs.183,188,705.

Total amount received from the board before the end of the financial year was kshs.88,000,000 representing 72% of entire budget. Total payments amounted to Kshs.62,572,822 translating to an average total budget performance of 96%

To improve on service delivery to the public to the public and achieve the intended objectives of this fund, the NG-CDFC is in the process of implementing the following recommendations in 2023/2024 FY

1. Transit from labour based to full contracts to improve on project quality
2. Increase bursary disbursement from 45% to 47% for more students to benefit
3. Embark on mentorship program to the 58 scholarship beneficiaries

*Expenditure Analysis*

*Table 1.*

2021/2022 percentage utilisation difference compared to 2022/2023

Payments	2022/2023 % utilisation	2021/2022 % utilisation
Compensation of Employees	50.9%	61.4%
Use of Good and Services	56.4%	73.1%
Transfer to Other Government Units	4.1%	88.6%
Other Grants and Transfers	66.0%	91.1%
Acquisition of assets	2.9%	87.2%
<b>Total Average Percentage</b>	<b>39.72</b>	<b>87%</b>

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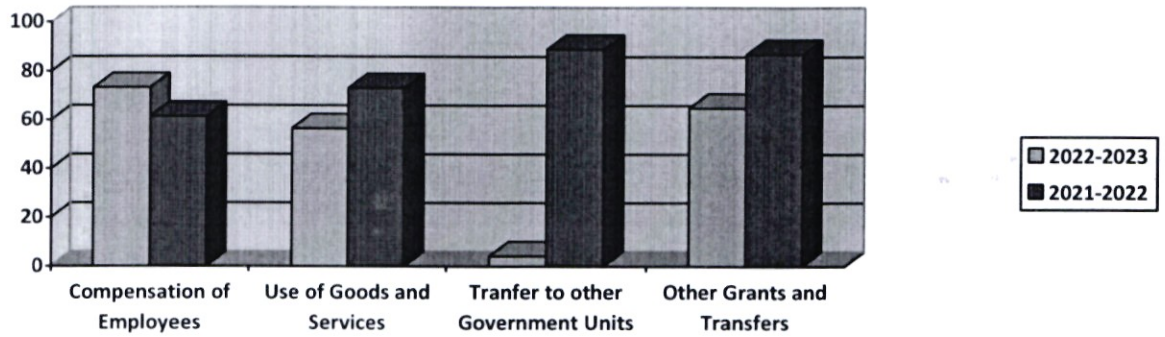
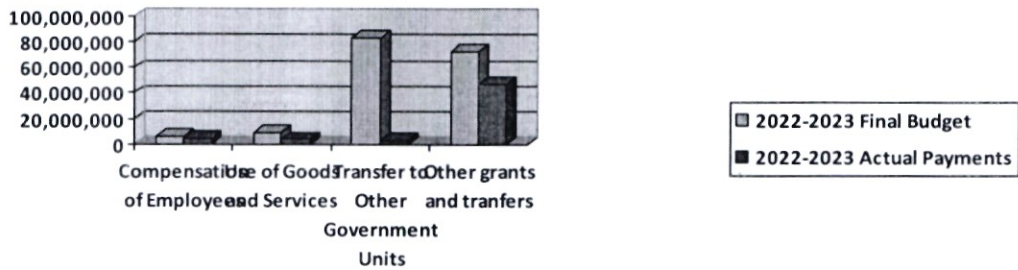


Figure 1  
2022-2023 final budget compared to Actual payments

	Final Budget	Actual Payments
Compensation of Employees	5,868,034	3,428,491
Use of Good and Services	9,097,050	3,824,402
Transfer to Other Government Units	82,958,176	3,400,000
Other Grants and Transfers	72,185,085	46,841,922





Onon Gilbert  
CHAIRMAN NG-CDF COMMITTEE

**Marakwet West Constituency**  
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**IV. Statement Of Performance Against Predetermined Objectives for FY 2022/2023**

**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 *Marakwet West* plan are to:

**Progress on attainment of Strategic development objectives**

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

Constituency 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 22/23 we increased number of classrooms by 29, dormitories by 4, laboratories by 1 and multipurpose halls by 2 - Bursary beneficiaries at all levels were as per the attached schedules
Security	To enhance and sustain security in the Constituency	Construct offices in locations and Sub-locations where there are none	Number of physical usable infrastructure	Constructed 2 chiefs' offices
Environment	To promote sustainable environment management practices	Promote water harvesting and environmental conservation techniques	Number of institutions supported with environmental conservation	supported 5 schools with environmental conservation and water harvesting.

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			techniques.	
Sports	Nurture and promote youth sporting talent	Promote sporting activities through improvement of facilities	Number of school field graded	One school was supported with a sporting activity during the year.
Emergency	To support institutions faced with emergencies.	To support institutions with emergency funds.	Number of institutions benefited through emergency funds.	A total of 32 primary and 4 secondary schools benefitted from emergency funds.

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**V. Statement of Governance**

NG-CDF Marakwet West operates in accordance to the law and regulations and ensure the process are adhered and enhance quality management.

**Appointment of committees.**

There's established constituency committee who were appointed in line with NG-CDF Act Sect 43(1) (2) (3) and (4).The selection process began by constituting a selection panel who conducted the process in line with the Act and the Circular provided by the board.

The process begin by inviting for applications from members of the public who meet the qualifications required

These includes the vetting of the names submitted by the Constituency Office Manager and the Persons with Disability forwarded by a registered group.

Once the selection process is complete the selection panel is required to submit the names to the board for approval and gazettelement

The 8 committee members were gazetted in December 2022 and the handing over was facilitated during the same period

**Mandate and functions of NG-CDFC at the Constituency level**

- (a) Build the capacity of project management committees and sensitize the community on the operations of the Fund:
- (b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency:
- (c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act:
- (d) Rank projects proposals in order of priority while ensuring that on-going projects take precedence:
- (e) Ensure that all projects receive adequate funding and are completed within three years:
- (f) Where a project involves purchase of a parcel of land or a building, ensue that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies:
- (g) Ensure that projects proposed for funding fulfill the requirements provided in the Act and relevant circulars issued by the Board:
- (h) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board:
- (i) Ensure that project reports are prepared and submitted to the Board:
- (j) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects:
- (k) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund:
- (l) 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:

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- (m) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act:
- (n) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act:
- (o) Enter into performance contracting with the Board on an annual basis:
- (p) Receive returns from project management committees in accordance with regulation 15:
- (q) Maintain a database of project management committees and reports from the respective committees.

**Operations of the committee**

In line with the committee's mandate, decision making process is done in a procedurally manner which involves consultation, analysis and recommendations.

All the decisions are implemented through a minuted resolution arising from meetings held by the committee. The committee organizes its meetings once in every month and subcommittee meetings on need basis.

To ensure fairness, openness and transparency each member is given an equal opportunity to fully participate in the meetings and each member is required to disclose conflict of interest by filling in the disclosure form.

**Risk Management**

Risk is an integral component of the organizational process hence there was need for the constituency to rank the risks, analyze and suggest improvement actions. In view of this the constituency top risks were identified and analyzed.

The NGCDFC with the aim of mitigating risks developed mitigation strategies through identifying improvement actions and implementing them with follow up. The committee has been able to curd financial risks associated with authorized payment by the PMC through introducing the Fund Account Manager as a mandatory signatory to all accounts.to ensure there's transparency and fairness in distribution of resources, the committee has encourage community participation in vetting of bursary beneficiaries

The current risks have been analyzed and the committees have come up with improvement actions which shall entail monitoring and evaluation to ensure the actions taken have reduced or eliminate the risks.



## VI. Environmental and Sustainability Reporting

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

### 1. Sustainability strategy and profile -

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

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

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

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

## **2. Environmental performance**

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*

## **3. Employee welfare**

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

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

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**4. Market place practices-**

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

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

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

NGCDF has put in efforts to ensure:

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

**5. Community Engagements-**

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

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

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

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

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

**Public Awareness**

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

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



Jepletting Mary,  
Fund Account Manager.

## VII. Statement Of Management Responsibilities

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

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

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

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

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for. Further the Accounting Officer confirms that the *constituency*'s financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Marakwet West Constituency financial statements were approved and signed by the Accounting Officer on 7<sup>th</sup> September 2023.



.....  
Name: Onon Gilbert  
Chairman – NGCDF Committee



.....  
Name: Jepletting Mary  
Fund Account Manager

# REPUBLIC OF KENYA

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

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Marakwet West Constituency set out on pages

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

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

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

### **Basis for Qualified Opinion**

#### **1. Unconfirmed Cash and Cash Equivalents Balance**

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.44,793,727. However, review of bank reconciliation statement for the month of June, 2023 revealed unrepresented cheques amounting to Kshs.3,336,646 out of which cheques totalling Kshs.285,375 had become stale but had not been reversed in the cash book.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.44,793,727 could not be confirmed.

#### **2. Unconfirmed Project Management Committee Bank Account Balances**

Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances of Kshs.16,414,594 held in one hundred and forty-six (146) bank accounts in various commercial banks. However, cash books, bank reconciliation statements, certificates of bank balance and bank statements for the one hundred and forty-six (146) bank accounts were not provided for audit.

In the circumstances, the accuracy, existence and completeness of the project Management Committee Bank balances of Kshs.16,414,594 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 – Marakwet West Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.



## **Emphasis of Matter**

### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.182,322,699 and Kshs.107,139,652 respectively resulting to an under-funding of Kshs.75,183,048 or 41% of the budget. However, the Fund spent an amount of Kshs.61,706,815 against actual receipts of Kshs.107,139,652 resulting to an under-utilization of Kshs.45,432,837 or 42% of the actual receipts.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

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

In the report of the previous year, several issues were raised in the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or provided reasons for the failure to implement the recommendations.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Non - Disbursements of Funds from the Board**

The statement of receipts and payments reflects transfers from the Fund Board amount of Kshs.88,000,000 as disclosed in Note 1 to the financial statements. Although the Fund had an approved budget of Kshs.151,960,174, only Kshs.88,000,000 was received. The remaining balance of Kshs.63,960,174 was not received and no explanation was provided for non-disbursement by the Board.

This was contrary to Section 39(2) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which states that the disbursement of funds to the Constituency Fund Account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the allocation for the constituency and thereafter the Constituency Fund Account shall be replenished in three equal instalments at the beginning of the second, third and fourth quarters of the financial year.

In the circumstances, the delay in fund disbursements from the Board resulted in delay in implementation of approved projects or programs thereby denying the public the services and benefits which would have accrued from the completed projects.

## **2. Projects Pending Implementation**

During the year under review, the Fund had planned to implement sixty-one (61) projects with a budget of Kshs.92,339,033. However, fifty-four (54) or 89% of the projects costing Kshs.87,189,033 had not started, five (5) or 8% of the projects costing Kshs.3,700,000 were ongoing, while only two (2) or 3% of the projects worth Kshs.1,450,000 had been completed.

In the circumstances, value for money was not obtained from the fifty-four (54) projects which had not started.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **Lack of a Register for Cheque Books**

The statement of assets and liabilities reflects a bank balance of Kshs.44,793,727 as disclosed in Note 12 to the financial statements. However, a register for cheque books indicating series, date received and the bank account they relate to was not provided for audit.

In the circumstances, the internal controls in place to ensure the safety and use of cheque books 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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the

financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

28 May, 2024

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

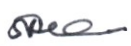
**IX. Statement of Receipts and Payments for the Year Ended 30th June 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	88,000,000	170,088,879
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	6,000	-
<b>Total Receipts</b>		<b>88,006,000</b>	<b>170,088,879</b>
<b>Payments</b>			
Compensation Of Employees	4	3,428,491	3,503,782
Committee expenses	5	3,996,000	7,504,611
Use Of Goods and Services	6	3,734,902	3,814,713
Transfers To Other Government Units	7	3,400,000	112,154,000
Other Grants and Transfers	8	46,841,922	79,509,758
Acquisition Of Assets	9	89,500	761,515
Oversight Committee Expenses	10	216,000	-
Other Payments	11	-	-
<b>Total Payments</b>		<b>61,706,815</b>	<b>207,248,380</b>
<b>Surplus/(Deficit)</b>		<b>26,299,185</b>	<b>(37,159,501)</b>

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

The Constituency financial statements were approved by the NGCDFC on 7<sup>th</sup> September, 2023 and signed by:

  
\_\_\_\_\_  
Fund Account Manager

  
\_\_\_\_\_  
National Sub-County  
Accountant

  
\_\_\_\_\_  
Chairman NG-CDF  
Committee

Name: Jepletting Mary

Name: Stephen Chirchir  
ICPAK M/No:25357

Name: Onon Gilbert

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


**X. Statement Of Assets and Liabilities As At 30th June, 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	12A	44,793,727	19,133,652
Cash Balances (Cash at Hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>44,793,727</b>	<b>19,133,652</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	-	-
<b>Total Financial Assets</b>		<b>-</b>	<b>-</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	-	-
Gratuity	14B	226,896	1,082,508
<b>Total Financial Liabilities</b>		<b>226,896</b>	<b>1,082,508</b>
<b>Net Financial Assets</b>		<b>44,566,830</b>	<b>18,267,645</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	19,133,652	55,210,644
Prior Year Adjustments	16	(866,006)	-
Surplus/Deficit for The Year		26,299,185	(37,159,501)
<b>Net Financial Position</b>		<b>44,566,830</b>	<b>18,267,645</b>

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

The Constituency financial statements were approved by NG CDFC on 7<sup>th</sup> September, 2023 and signed by:

  
Fund Account Manager

  
National Sub-County  
Accountant

  
Chairman NG-CDF  
Committee

Name: Jepletting Mary

Name: Stephen Chirchir  
ICPAK M/No:25357

Name: Onon Gilbert

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

**XI. Statement Of Cash Flows for The Year Ended 30th June 2023**

	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	88,000,000	170,088,879
Other Receipts	3	6,000	-
<b>Total Receipts</b>		<b>88,006,000</b>	<b>170,088,879</b>
<b>Payments</b>			
Compensation Of Employees	4	3,428,491	3,503,782
Committee Expenses	5	3,996,000	7,504,611
Use Of Goods and Services	6	3,734,902	3,814,713
Transfers To Other Government Units	7	3,400,000	112,154,000
Other Grants and Transfers	8	46,841,922	79,509,758
Oversight Committee Expenses	10	216,000	-
Other Payments	11	-	-
<b>Total Payments</b>		<b>61,617,315</b>	<b>206,486,864</b>
<b>Total Receipts Less Total Payments</b>		<b>26,388,685</b>	<b>(36,397,986)</b>
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	(639,110)	866,006
<b>Net Cash Flow from Operating Activities</b>		<b>25,749,575</b>	<b>(35,531,979)</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(89,500)	(761,515)
<b>Net Cash Flows from Investing Activities</b>		<b>(89,500)</b>	<b>(761,515)</b>
<b>Net Increase In Cash And Cash Equivalent</b>		<b>25,660,075</b>	<b>(36,293,494)</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	12	<b>19,133,652</b>	<b>55,427,146</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	12	<b>44,793,727</b>	<b>19,133,652</b>



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


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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 7<sup>th</sup> September, 2023 and signed by:

  
\_\_\_\_\_  
Fund Account Manager

Name: Jepletting Mary

  
\_\_\_\_\_  
National Sub-County  
Accountant

Name: Stephen Chirchir  
ICPAK M/No:25357

  
\_\_\_\_\_  
Chairman NG-CDF  
Committee

Name: Onon Gilbert

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

XII. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	151,960,174	18,267,646	12,088,879	182,316,699	107,133,652	75,183,048	58.8%
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Other Receipts	6,000	-	-	6,000	6,000	-	100.0%
<b>TOTAL RECEIPTS</b>	<b>151,966,174</b>	<b>18,267,646</b>	<b>12,088,879</b>	<b>182,322,699</b>	<b>107,139,652</b>	<b>75,183,048</b>	<b>58.8%</b>
<b>PAYMENTS</b>							
Compensation of Employees	3,668,920	2,199,114	-	5,868,034	3,428,491	2,439,543	58.4%
Committee expenses	3,310,532	1,620,518	191,422	5,122,472	3,996,000	1,126,472	78.0%
Use of goods and services	6,696,963	2,009,669	346,000	9,052,632	3,734,902	5,317,730	41.3%
Transfers to Other Government Units	68,508,176	5,550,000	8,900,000	82,958,176	3,400,000	79,558,176	4.1%
Other grants and transfers	63,255,983	5,107,488	2,651,457	71,014,928	46,841,922	24,173,006	66.0%
Acquisition of Assets	3,000,000	111,600	-	3,111,600	89,500.00	3,022,100	2.9%
Constituency Oversight Committee	1,519,600	-	-	1,519,600	216,000.00	1,303,600	14.2%
Other Payments	2,000,000	1,669,257	-	3,669,257	-	3,669,257	0.0%
Funds pending approval	6,000	-	-	6,000	-	6,000	0.0%
<b>TOTAL</b>	<b>151,966,174</b>	<b>18,267,646</b>	<b>12,088,879</b>	<b>182,322,699</b>	<b>61,706,815</b>	<b>120,615,884</b>	<b>33.8%</b>

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

*Explanatory Notes.*

*Funds meant for transfer to other government entities were disbursed from the constituency account after the close of the financial year*

*Underutilization in other grants and transfers –Funds disbursed mainly to Bursaries others sectors were yet to receive funds*

*Compensation of employees-Balances carried forward*

*Committee expenses-balances carried forward*

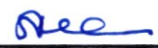
*Acquisition of assets-Funds included amount meant for renovation of the office which were yet to be received*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	120,615,884
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	75,183,048
	45,432,836
Increase/(decrease) Accounts payable	(639,110)
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	44,793,727

The Constituency financial statements were approved by NG CDFC on 7<sup>th</sup> September, 2023 and signed by:

  
 \_\_\_\_\_  
 Fund Account Manager

Name: Jepletting Mary

  
 \_\_\_\_\_  
 National Sub-County Accountant

Name: Stephen Chirchir  
 ICPAK M/No:25357

  
 \_\_\_\_\_  
 Chairman NG-CDF Committee

Name: Onon Gilbert

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

**XIII. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2023**

Programme/Sub-programme	Original Budget(a)	Adjustments		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization Difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,668,920	2,199,114	-	5,868,034	3,428,491	2,439,543
1.2 Committee allowances	2,473,954	1,372,823	191,422	4,038,199	2,479,000	1,559,199
1.3 Use of goods and services	3,138,158	997,269	346,000	4,481,427	1,408,930	3,072,497
<b>Total</b>	<b>9,281,032</b>	<b>4,569,206</b>	<b>537,422</b>	<b>14,387,660</b>	<b>7,316,421</b>	<b>7,071,239</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,300,000	1,012,400	-	2,312,400	1,613,100	699,300
2.2 Committee allowances	1,836,576	247,695	-	2,084,271	1,517,000	567,271
2.3 Use of goods and services	1,258,805	-	-	1,258,805	712,872	545,933
<b>Total</b>	<b>4,395,381</b>	<b>1,260,095</b>	<b>-</b>	<b>5,655,476</b>	<b>3,842,972</b>	<b>1,812,504</b>
<b>3.0 Emergency</b>						
3.0 Emergency	7,636,190	2,046,664	1,000,000	10,682,854	2,416,000	8,266,854
3.1 Primary Schools	-	-	-	-	-	-
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilised	-	-	-	-	-	-
<b>Total</b>	<b>7,636,190</b>	<b>2,046,664</b>	<b>1,000,000</b>	<b>10,682,854</b>	<b>2,416,000</b>	<b>8,266,854</b>

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

Programme/Sub-programme	Original Budget(a)	Adjustments		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization Difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>4.0 Bursary and Social Security</b>						
4.1 Secondary Schools	27,688,000	-	-	27,688,000	27,688,000	-
4.2 Tertiary Institutions	17,440,190	42,081	-	17,482,271	13,905,922	3,576,349
4.3 Social Security	1,682,000	3,888,000	-	5,570,000	2,682,000	2,888,000
4.4 Special Needs	400,000	-	-	400,000	-	400,000
<b>Total</b>	<b>47,210,190</b>	<b>3,930,081</b>	<b>-</b>	<b>51,140,271</b>	<b>44,275,922</b>	<b>6,864,349</b>
<b>5.0 Sports</b>						
5.0 Sports	3,039,203	-	-	3,039,203	-	3,039,203
5.1 Chebororwa Primary	-	-	270,000	270,000	-	270,000
5.2 Kapcherop Primary	-	-	212,200	212,200	-	212,200
<b>Total</b>	<b>3,039,203</b>	<b>-</b>	<b>482,200</b>	<b>3,521,403</b>	<b>-</b>	<b>3,521,403</b>
<b>6.0 Environment</b>						
6.0 Environment	2,970,400	-	-	2,970,400	-	2,970,400
Chepkum Primary School	-	150,000	-	150,000	150,000	-
Tembu Primary School	-	150,000	-	150,000	-	150,000
<b>Total</b>	<b>2,970,400</b>	<b>300,000</b>	<b>-</b>	<b>3,270,400</b>	<b>150,000</b>	<b>3,120,400</b>
<b>7.0 Primary Schools Projects</b>						
Chebororwa Primary School	800,000	-	-	800,000	-	800,000
Chemosong Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Chepsigor Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Chesubet Primary School	800,000	-	-	800,000	-	800,000

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

Programme/Sub-programme	Original Budget(a)	Adjustments		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization Difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
chesuman Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Emkew Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Jemunada Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Kaptapkiting Primary School	2,000,000	-	1,000,000	3,000,000	-	3,000,000
Kapteri Primary School	1,600,000	-	-	1,600,000	-	1,600,000
Kaptiony Primary School	1,600,000	-	-	1,600,000	-	1,600,000
Katgok Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Kilima Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Kimnai Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Kimnai Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Koitugum Primary School	1,600,000	800,000	-	2,400,000	800,000	1,600,000
Litei Primary School	1,600,000	-	-	1,600,000	-	1,600,000
Nerkwo Primary School	1,000,000	-	600,000	1,600,000	-	1,600,000
Sangurur Primary School	1,400,000	-	-	1,400,000	-	1,400,000
Sugut Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Yatia Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Kaberewo Primary School	300,000	-	-	300,000	-	300,000
Kiplabai Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Moek Kapkures primary school	-	500,000	-	500,000	-	500,000
Kapsait primary school	-	150,000	-	150,000	-	150,000
Simbeiywet primary school	-	700,000	-	700,000	700,000	-
Kipsinot primary school	-	600,000	-	600,000	600,000	-

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

Programme/Sub-programme	Original Budget(a)	Adjustments		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization Difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kaptabuk primary school	-	600,000	-	600,000	600,000	-
Kapengong primary school	-	700,000	-	700,000	700,000	-
Kibirech primary school	-	-	300,000	300,000	-	300,000
Kibuga primary school	-	-	700,000	700,000	-	700,000
Kipkermen primary school	-	-	500,000	500,000	-	500,000
Kipsaiya primary school	-	-	1,000,000	1,000,000	-	1,000,000
Koibarak primary school	-	-	600,000	600,000	-	600,000
Lamao primary school	-	-	1,200,000	1,200,000	-	1,200,000
Mindililwo primary school	-	-	1,500,000	1,500,000	-	1,500,000
Kitonget primary school	-	-	700,000	700,000	-	700,000
<b>Total</b>	<b>30,700,000</b>	<b>4,050,000</b>	<b>8,100,000</b>	<b>42,850,000</b>	<b>3,400,000</b>	<b>39,450,000</b>
<b>8.0 Secondary Schools Projects</b>						
Chebai Mixed Day Secondary School	2,000,000	1,500,000	-	3,500,000	-	3,500,000
Cheptongei Mixed Day Sec. School	2,000,000	-	-	2,000,000	-	2,000,000
Kamoi Secondary School	2,000,000	-	-	2,000,000	-	2,000,000
Kimnai Girls Secondary School	4,000,000	-	-	4,000,000	-	4,000,000
St. Benedicts Aror Girls Secondary School	2,000,000	-	-	2,000,000	-	2,000,000
St. Joseph Lawich Secondary School	2,000,000	-	-	2,000,000	-	2,000,000
Chebai Secondary School	500,000	-	-	500,000	-	500,000
Kapcherop Boys Secondary School	2,598,706	-	-	2,598,706	-	2,598,706
Koitolial Secondary school	2,000,000	-	-	2,000,000	-	2,000,000
Kondabilet Secondary school	5,831,870	-	-	5,831,870	-	5,831,870
St. Jacinta Chebororwa Girls Secondary School	2,500,000	-	-	2,500,000	-	2,500,000

**Marakwet West Constituency**  
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Programme/Sub-programme	Original Budget(a)	Adjustments		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization Difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
St. Joseph Lawich Secondary School	1,000,000	-	-	1,000,000	-	1,000,000
St. Peters Marakwet Boys Secondary School	4,377,600	-	-	4,377,600	-	4,377,600
Yemit Boys Secondary School	5,000,000	-	-	5,000,000	-	5,000,000
Jemunada Secondary School	-	-	200,000	200,000	-	200,000
Kipkundul secondary school	-	-	600,000	600,000	-	600,000
<b>Total</b>	<b>37,808,176</b>	<b>1,500,000</b>	<b>800,000</b>	<b>40,108,176</b>	<b>-</b>	<b>40,108,176</b>
<b>9.0 Tertiary institutions Projects</b>						
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10.0 Security Projects</b>						
Kapcherop Assistant County Commissioner's Office	200,000	-	-	200,000	-	200,000
Kapsowar Chief's Office	2,200,000	-	-	2,200,000	-	2,200,000
<b>Total</b>	<b>2,400,000</b>	<b>-</b>	<b>-</b>	<b>2,400,000</b>	<b>-</b>	<b>2,400,000</b>
<b>11.0 Acquisition of assets</b>						
Purchase of Laptop	-	100,000	-	100,000	89,500	10,500
Renovation of NG-CDF Office	3,000,000	11,600	-	3,011,600	-	3,011,600
<b>Total</b>	<b>3,000,000</b>	<b>111,600</b>	<b>-</b>	<b>3,111,600</b>	<b>89,500</b>	<b>3,022,100</b>
<b>12.0 Constituency oversight committee</b>						
Oversight Committee expenses	1,519,602	-	-	1,519,602	216,000	1,303,602
<b>TOTAL</b>	<b>1,519,602</b>	<b>-</b>	<b>-</b>	<b>1,519,602</b>	<b>216,000</b>	<b>1,303,602</b>
<b>13.0 Other payments</b>						
Marakwet West Constituency NG-CDF Strategic	2,000,000	-	-	2,000,000	-	2,000,000



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

Programme/Sub-programme	Original Budget(a)	Adjustments		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization Difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Plan			-			
Sisiya/Aror road	-	500,000	-	500,000	-	500,000
Kipkener primary -CIH	-	-	1,169,257	1,169,257	-	1,169,257
<b>Total</b>	<b>2,000,000</b>	<b>500,000</b>	<b>1,169,257</b>	<b>3,669,257</b>	<b>-</b>	<b>3,669,257</b>
<b>14.0 unallocated fund</b>						
Unapproved projects	-	-	-	-	-	-
AIA	6,000	-	-	6,000	-	6,000
PMC savings	-	-	-	-	-	-
<b>Total</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>
<b>GRAND TOTAL</b>	<b>151,966,174</b>	<b>18,267,646</b>	<b>12,088,879</b>	<b>182,322,699</b>	<b>61,706,815</b>	<b>120,615,884</b>

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

#### **XIV. Significant Accounting Policies**

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

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

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

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

##### **2. Reporting Entity**

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

##### **3. Reporting Currency**

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

##### **4. Significant Accounting Policies**

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

###### **a) Recognition of Receipts**

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

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

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*Significant Accounting Policies continued*

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

*Unutilized Funds from PMCs.*

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

**External Assistance**

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

**b) Recognition of payments**

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

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

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*Significant Accounting Policies continued*

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

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

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*Significant Accounting Policies continued*

**6. Cash and Cash Equivalent.**

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

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

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

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*Significant Accounting Policies continued*

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

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

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

**12. Comparative Figures**

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

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

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*Significant Accounting Policies Continued*

**13. Subsequent Events**

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

**14. Errors**

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

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

**15. Related Party Transactions**

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

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

XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
B185168	7,000,000	-
B185453	6,000,000	-
B185708	15,000,000	-
B206023	5,000,000	-
B206470	12,000,000	-
B205815	12,000,000	-
B207577	16,000,000	-
B207743	15,000,000	-
B105203	-	33,000,000
B105506	-	44,000,000
B105864	-	22,000,000
B128614	-	5,000,000
B154123	-	12,000,000
B164356	-	12,000,000
B128927	-	18,000,000
B155887	-	24,088,879
<b>Total</b>	<b>88,000,000</b>	<b>170,088,879</b>

2. Proceeds From Sale of Assets

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



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

3. Other Receipts

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

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

*Notes To the Financial Statements (Continued)*

4. Compensation Of Employees

	<i>FY 2022-2023</i>	<i>FY 2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
NG-CDFC Basic staff salaries	2,092,851	2,155,276
Personal allowances paid as part of salary	-	-
House Allowance	255,000	204,000
Transport Allowance	219,300	240,000
Leave allowance	-	-
Employer Contributions Compulsory national social security schemes	93,192	38,400
Gratuity provision	768,148	866,006
<b>Total</b>	<b>3,428,491</b>	<b>3,503,782</b>

5. Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Sitting allowance	2,479,000	-
Other committee expenses	1,517,000	5,627,350
Committee expenses	-	1,877,261
<b>Total</b>	<b>3,996,000</b>	<b>7,504,611</b>

**Marakwet West Constituency**  
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**Annual Report and Financial Statements for The Year Ended June 30, 2023**

6. Use of Goods and services

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Utilities, supplies and services	11,799	13,782
Communication, supplies and services	122,546	88,840
Domestic travel and subsistence	145,450	33,420
Printing, advertising and information supplies & services	5,250	88,840
Rentals of produced assets	-	-
Training expenses	1,613,100	1,187,600
Hospitality supplies and services	32,850	-
Insurance costs	79,285	-
Specialised materials and services	-	-
Office and general supplies and services	606,320	1,255,605
Fuel , oil & lubricants	760,010	751,562
Other operating expenses	-	-
Bank Charges	26,850	26,340
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	288,842	457,564
Routine maintenance- other assets	42,600	-
<b>Total</b>	<b>3,734,902</b>	<b>3,814,713</b>

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

*Notes To The Financial Statements (Continued)*

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	3,400,000	52,404,000
Transfers To Secondary Schools (See Attached List)	-	49,750,000
Transfers To Tertiary Institutions (See Attached List)	-	10,000,000
<b>Total</b>	<b>3,400,000</b>	<b>112,154,000</b>

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	27,688,000	37,522,414
Bursary – tertiary institutions (see attached list)	13,905,922	24,985,344
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)		
Social Security programmes (NHIF)	2,682,000	2,112,000
Security projects (see attached list)	-	2,220,000
Sports projects (see attached list)	-	1,000,000
Environment projects (see attached list)	150,000	1,170,000
Emergency projects (see attached list)	2,416,000	10,500,000
Roads projects (see attached list)	-	-
<b>Total</b>	<b>46,841,922</b>	<b>79,509,758</b>

**Marakwet West Constituency**  
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**Annual Report and Financial Statements for The Year Ended June 30, 2023**

*Notes To the Financial Statements (Continued)*

**9. Acquisition Of Assets**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	761,515
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	89,500	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land		
Acquisition Intangible Assets	-	-
<b>Total</b>	<b>89,500</b>	<b>761,515</b>

**10. Oversight Committee Expenses**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Committee allowances	216,000	-
		-
<b>Total</b>	<b>216,000</b>	<b>-</b>

**11. Other Payments**

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	-	-
ICT Hub	-	-
	-	-

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

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
<b>12A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Equity Bank Kapsowar Branch A/C no.1570263526464</i>	44,793,727	19,133,652
<i>Name of Bank, account No. ( Deposits account)</i>	-	-
<b>Total</b>	44,793,727	19,133,652
<b>12 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	-	-

13. Outstanding Imprests

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

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*Notes to the Financial Statement Continued*

14. Retention and Gratuity

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

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	866,006	216,502
Gratuity held during the year (B)	768,148	649,505
Gratuity paid during the Year (C)	1,407,258	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	<b>226,896</b>	<b>866,006</b>

15. Fund Balance B/F

	(1 <sup>st</sup> July 2022)	(1 <sup>st</sup> July 2021)
	Kshs	Kshs
Bank accounts	19,133,652	55,427,146
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less		
Payables: - Retention	-	-
Payables – Gratuity		
Fund Balance Brought Forward	<b>19,133,652</b>	<b>55,427,146</b>

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**16. Prior Year Adjustments**

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	19,133,652.00	(866,006)	18,267,646
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	<b>19,133,652.00</b>	<b>(866,006)</b>	<b>18,267,646</b>

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

**17. Changes In Accounts Receivable – Outstanding Imprests**

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

**18. Changes In Accounts Payable – Deposits and Retentions**

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	866,006	216,501.60
Deposit and Retentions held during the year (B)	768,148	649,504.80
Deposit and Retentions paid during the Year (C)	1,407,258	
closing account payables D= A+B-C	226,896	866,006.40
Net changes in accounts payables D-A	<b>(639,110)</b>	<b>649,505</b>



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*Notes To the Financial Statements (Continued)*

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

19.2: Pending Staff Payables (See Annex 2)

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff	226,896	866,006
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>226,896</b>	<b>866,006</b>

19.3: Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021-2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	2,439,543	2,199,114
Committee expense	1,126,472	1,811,940
Use of goods and services	5,317,730	2,355,669
Amounts due to other Government entities (see attached list)	79,558,176	14,450,000
Amounts due to other grants and other transfers (see attached list)	24,173,006	7,758,945
Acquisition of assets	3,022,100	111,600
Oversight Committee Expenses	1,303,600	-
Other Payments ( <i>specify</i> )	3,669,257	1,669,257
Funds pending approval	6,000	-
<b>Total</b>	<b>120,615,884</b>	<b>30,356,525</b>

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18.4: PMC account balances (See Annex 5)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	16,414,594	39,255,160
Total	16,414,594	39,255,160

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**XVI. Annexes**

**Annexes: 1 Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
Sub-Total					
<b>Construction of civil works</b>					
4.					
5.					
6.					
Sub-Total					
<b>Supply of goods</b>					
7.					
8.					
9.					
Sub-Total					
<b>Supply of services</b>					
10.					
Sub-Total					
<b>Grand Total</b>					

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**Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2023	Comments
NG-CDFC Staff				
Peter K.Chelanga	Office Asistant	2013	5,050	
Pius K. Cheruiyot	Driver	2013	7,549	
Jerono Cherop	Support Staff	2013	4,122	
David Tanui	Clerk Of Works	2013	10,205	
Erastus K. Murkomen	Clerical Officer	2013	7,549	
Roda Cheboi	Records Officer	2013	7,549	
Richard Chelimo	Security Officer	2013	3,525	
Mathew K. Kipkemboi	Acc. Assistant	2023	51,771	
Reuben Kimutai	Driver	2023	23,790	
Sammy Kiplimo Mutai	Clerk Of Works	2023	23,790	
Thimothy Kibet Rutto	Acc. Assistant	2023	19,704	
Jackline Cheronu	Records Officer	2023	17,794	
Evans Kiprono Chelanga	Front Office	2023	19,704	
Evans Kipkura	Ict Officer	2023	17,794	
Ascar Kibet	Front Office	2023	7,000	
Richard Chelimo	Security Officer	2023	-	
<b>TOTAL</b>			<b>226,896</b>	

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		<b>2022-2023</b>	<b>2021-2022</b>	
Compensation of employees		2,439,543	2,199,114	Bank balance
Committee expenses		2,947,158	-	
Use of goods & services		4,273,548	4,167,609	Bank balance
<b>Amounts due to other Government entities</b>				
<b>7.0 Primary Schools Projects</b>				
Chebororwa Primary School	Construction of pit latrine	800,000		Funds not received
Chemosong Primary School	Construction of one classroom	2,000,000		Funds not received
Chepsigor Primary School	Construction of one classroom	1,000,000		Funds not received
Chesubet Primary School	Renovation of classrooms	800,000		Funds not received
chesuman Primary School	Construction of one classroom	1,000,000		Funds not received
Emkew Primary School	Construction of one classroom	2,000,000		Funds not received
Jemunada Primary School	Renovation of 5 classrooms	1,000,000		Funds not received
Kaptapkiting Primary School	Construction of 2 classrooms	3,000,000	1,000,000	Funds not received
Kapteri Primary School	Renovation of 6 classrooms	1,600,000		Funds not received
Kaptiony Primary School	Construction of 8 door pit latrine	1,600,000		Funds not received
Katgok Primary School	Construction of 2 classrooms	2,000,000		Funds not received
Kilima Primary School	Construction of one classroom	1,000,000		Funds not received
Kimnai Primary School	Construction of 2 classrooms	2,000,000		Funds not received
Kimnai Primary School	Construction of 2 classrooms	2,000,000		Funds not received
Koitugum Primary School	Renovation of 8 classrooms	1,600,000	800,000	Funds not received

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
Kapengong primary school	Construction of one classroom		700,000	Funds not received
Kaptabuk primary	Renovation of classrooms		600,000	Funds not received
Kipsinot primary school	Renovation of classrooms		600,000	Funds not received
Litei Primary School	Renovation of 8 classrooms	1,600,000		
Nerkwo Primary School	Renovation of 8 classrooms	1,600,000	600,000	
Sangurur Primary School	Renovation of 8 classrooms	1,400,000		
Sugut Primary School	Construction of one classroom	1,000,000		
Yatia Primary School	Construction of 2 classrooms	2,000,000		
Kaberewo Primary School	Completion of 2 classrooms	300,000		
Kiplabai Primary School	Construction of one classroom	1,000,000		
Moek Kapkures primary school	Renovation of classrooms	500,000	1,000,000	Funds not received
Kapsait primary school	Purchase of beds	150,000	150,000	Funds not received
Kibirech primary school	Renovation of one classroom	300,000	300,000	Funds not received
Simbeywet primary schhol	Construction of one classroom		700,000	Funds not received
Kibuga primary school	Construction of one classroom	700,000	700,000	Funds not received
Kipkermen primary school	Purchase of land	500,000		Funds not received
Kipsaiya primary school	Purchase of land	1,000,000	1,000,000	Funds not received
Koibarak primary school	Renovation of 3 classrooms	800,000	600,000	Funds not received
Lamaon primary school	Purchase of land	1,200,000	1,200,000	Funds not received
Mindililwo primary school	Purchase of land	1,500,000	1,500,000	Funds not received
Kitonget primary school	Construction of one classroom	700,000	700,000	Funds not received
<b>8.0 Secondary Schools Projects</b>		-		
Chebai Mixed Day Secondary School	Construction of laboratory	3,500,000	1,500,000	Funds not received
Cheptongei Mixed Day Sec. School	Construction of laboratory	2,000,000		Funds not received

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
Special Needs	To support needy students	400,000		
<b>Sports</b>	Sport activities	3,521,403	482,200	
<b>Environment</b>		3,120,400	300,000	
Emergency	To cater for un foreseen occurrences	8,266,854	3,046,664	
Security projects				
Kapcherop Assistant County Commissioner's Office	Construction of pit latrine	200,000		
Kapsowar Chief's Office	Completion of office	2,000,000		
<b>Sub-Total</b>		<b>23,973,006</b>	<b>7,758,945</b>	
<b>Acquisition of assets</b>				
Purchase of laptop		100,000	100,000	Balances
Renovation of the NG-CDF Office		11,600	11,600	Balances
<b>Oversight Committee expenses</b>		1,303,602		
<b>Others (specify)</b>				
NG-CDF Office		3,000,000		
Marakwet West Constituency NG-CDF Strategic Plan		2,000,000		
Sisiya/Arror road		500,000	500,000	funds not received
Kipkener primary -CIH		1,169,257	1,169,257	funds not received
<b>Sub-Total</b>		<b>6,669,257</b>	<b>1,780,857</b>	
Funds pending approval		6,000	5,000	
<b>Grand Total</b>		<b>120,615,884</b>	<b>30,356,525</b>	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
Kamoi Secondary School	Construction of 2 classrooms	2,000,000		Funds not received
Kimnai Girls Secondary School	Construction of 4 classrooms	4,000,000		Funds not received
St. Benedicts Aror Girls Secondary School	Renovation of laboratory	2,000,000		Funds not received
St. Joseph Lawich Secondary School	Construction of 2 classrooms	2,000,000		Funds not received
Chebai Secondary School	Completion of dormitory	500,000		Funds not received
Kapcherop Boys Secondary School	Completion of dormitory	2,598,706		Funds not received
Koitiilal Secondary school	Completion of dining hall	2,000,000		Funds not received
Kondabilet Secondary school	Construction of 5 classrooms	5,831,870		Funds not received
St. Jacinta Chebororwa Girls Secondary School	Construction of laboratory	2,500,000		Funds not received
St. Joseph Lawich Secondary School	Completion of dormitory	1,000,000		Funds not received
St. Peters Marakwet Boys Secondary School	Completion of dormitory	4,377,600		Funds not received
Yemit Boys Secondary School	Completion of dining hall	5,000,000		Funds not received
Jemunada secondary school	Purchase of 45 lab stools and cabinets	200,000	200,000	Funds not received
Kipkundul secondary school	Construction of pit latrines	600,000	600,000	Funds not received
<b>Sub-Total</b>		<b>79,758,176</b>	<b>14,450,000</b>	
<b>Amounts due to other grants and other transfers</b>				
<b>Bursary and Social Security</b>				
Secondary Schools	To support needy students	-	42,081	bank balances
Tertiary Institutions	To support needy students	3,576,349		
Social Security	To support needy students	2,888,000	3,888,000	Funds not disbursed



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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	12,000,000	-	-	12,000,000
Transport equipment	9,615,354	-	-	9,615,354
Office equipment, furniture and fittings	3,100,739	-	-	3,100,739
ICT Equipment, Software and Other ICT Assets	2,945,214	89,500	-	3,034,714
Other Machinery and Equipment	40,300	-	-	40,300
Heritage and cultural assets	1,100	-	-	1,100
Intangible assets				
<b>Total</b>	<b>27,702,707</b>	<b>89,500</b>	<b>-</b>	<b>27,792,207</b>

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**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023**

PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
A.I.C. cheles mixed day sec school	EQUITY	1570266421619	152,386	467,694
A.I.C. Ngorngoroi Primary School	EQUITY	1570271484635	3,225	801,000
Arror Chief's Office	KCB	1253642788	1,613	577,089
Barsumbat Pri School	KCB	1145687849	27,329	201,633
Barsumbat Sec School	KCB	1164873849	23	682,870
Boroon Primary School	KCB	1266007628	1,783	-
Chebai Primary School	ACCESS	250130000073	150,122	150,122
Chebara Girls Sec School	KCB	1103202677	3,377	-
Chebara Primary School	KCB	1274093643	8,327	-
Chebiemit Boys' Sec School	KCB	1127643460	54,771	54,771
Chebiemit Primary School	KCB	1182473156	-	-
Chebiemit Tac Office	EQUITY	1570261738888	1,580	1,580
Chebororwa Acc's	EQUITY	1570271377448	51,473	51,473
Chebororwa Primary Sch	KCB	1233615939	4,684	4,684
Chemulany Primary School	KCB	1256560693	4,679	4,679
Chemurgoi Primary School	KCB	1129228487	1,227	158,379
Chepkawai Pri School	KCB	1182623093	195	22,986
Chepkum Primary School	KCB	1171970587	561,851	801,254
Chepsigor Primary School	KCB	1131014847	3,072	3,324
Cheptongei Day Sec School	KCB	1279438916	10,257	-
Cheptongei Primay School	KCB	1233953737	1,586	163,382
Cheptulon Primary School	KCB	1169763162	2,906	555,112
Chesingei Primary School	KCB	1252254431	-	-
Chesubet Pri School	KCB	1176774239	9,860	10,112
Chesuman Primary School	KCB	1176744119	2,186	2,186
Chogoo Primary School	KCB	1203543441	5,322	-
Emkew Primary School	KCB	1206173173	33,859	685,799

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Hossen Mixed Sec School	KCB	1124367683	3,387	11,391
Jemunada Primary School	EQUITY	1570280318539	5,895	120,625
Kabaille Primary School	KCB	1242797203	17	143
Kabarar Primary School	EQUITY	1570279828493	4,831	483
Kabelyo Primary School	EQUITY	1570281226984	6,186	6,186
Kaberewo Mixed Day Sec School	EQUITY	1570267208863	92,431	92,431
Kamasat Primary School	EQUITY	1570279998351	8	150,188
Kamoi Chiefs Office	ACCESS	250130000023	40	40
Kamoi Primary School	KCB	1183533136	19,877	19,877
Kamuseny Primary School	KCB	1135261725	32,675	32,927
Kapchebit Primary School	KCB	1170572650	8,589	124,770
Kapchepsar Primary School	ACCESS	250130000099	311,482	311,482
Kapcherop Boys Sec School	KCB	1131103998	32,215	-
Kapcherop Primary School	KCB	1176749897	71,753	1,074,274
Kapchesewes Primary Sch	KCB	1236404696	464	-
Kapengong Primary School	KCB	1179533194	700,487	-
Kapkanyar Primary Sch	TNB	252136001	19,975	150,000
Kapkata Primary School	KCB	1148166262	2,091	2,091
Kapkochur Primary School	KCB	1212656121	38,366	601,368
Kapkoros Girls Sec. School	KCB	1119743370	379,707	3,258,666
Kapkoros Primary School	EQUITY	1570279547849	73,247	73,247
Kapkutung Primary School	EQUITY	1570268366668	9,648	252,045
Kaplenge Primary School	EQUITY	1570264190307	85,170	85,170
Kaplongon Primary School	KCB	1127975250	165	165
Kapsaina Primary School	EQUITY	1570277459922	85,727	85,727,70
Kapsigot Primary School	KCB	1179043030	2,859	2,985
Kapsiw Primary School	EQUITY	1570279142006	112	600,170
Kapsowar Adm Police Line	EQUITY	1570263526464	-	-
Kapsowar Boys Sec. School	KCB	1112027017	120,976	120,975
Kapsowar Primary School	KCB	1234159163	8,067	8,067
Kapsumai Primary School	KCB	1207092312	2,198	2,450

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Kaptabuk Mixed Day Sec. School	KCB	1127756311	158,293	-
Kaptabuk Primary School	KCB	1136946616	600,899	101,025
Kaptapkiting Pri School	TNB	251997002	-	-
Kaptek Primary School	KCB	1137476168	1,530	-
Kapterit Asst. Chiefs Office	ACCESS	250130000071	1,285	1,285
Kapterit Primary School	KCB	1131299280	361,961	700,852
Kapterit Sec School	KCB	1254507914	90	7,077
Kaptiony Primary School	KCB	1133554636	36	285,063
Kasaon Primary School	EQUITY	1570263526464	1,136	1,136
Kasubwa Mixed Sec School	KCB	1253873488	1,358	1,610
Kasubwa Primary School	KCB	1176966871	248	608,809
Katgok Primary School	KCB	1269886770	83,915	84,167
Kemeloi Primary School	KCB	1213109698	656	50,082
Kerer Chiefs Office	KCB	1160590370	36,191	771
Kerio Valley KMTC	KCB	1297788850	9,994,414	9,999,160
Kibirech Pri School	KCB	1201027462	50,985	97,062
Kibuga Primary School	ACCESS	250130000077	3,237	3,237
Kilima Primary School	KCB	1204223726	3,052	405,278
Kilos Primary School	KCB	1130435547	1,547	86,839
Kimnai Girls Sec School	KCB	1128790386	3,615	3,615
Kipkener Primary School	KCB	1202028039	606	603
Kipkermen Primary School	KCB	1176750151	2,966	3,092
Kipkundul Pri School	KCB	1131072219	2,885	173,829
Kiplabai Primary School	KCB	1183265689	12,730	1,001,978
Kiplegetet Primary School	KCB	1183842708	3,654	300,395
Kipsaiya Chiefs Office	EQUITY	1570280110850	8,836	8,836
Kipsaiya Primary School	KCB	1138802638	1,570	1,822
Kipsambach Primary School	KCB	1178077217	628	15,880
Kipsero Primary School	KCB	1253786178	70	-
Kipsetan Primary School	KCB	1131071948	1,335	-
Kipsinot Primary School	EQUITY	1570280190658	5,510	3,200

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Sitoton Primary School	KCB	1146537778	52,821	52,947
Soiyo Primary School	KCB	1151660205	639	639
St. Joseph's Ielan sec school	Equity	1570278516387	2,057	2,058
St. Anthony Saniak Pri Sch	KCB	1286027276	450	10,332
St. Benedicts Arror Sec School	KCB	1131099699	1,457	1,414,780
St. Christopher Tartar Pri School	KCB	1235475379	24,301	479,379
St. Josephs Kipkutee Pri. School	KCB	1171920849	2,430	43,682
St. Joseph's Lawich Sec Sch	KCB	1275242049	151,517	1,505,757
St. Marks Litei Mixed Day Sec. Sch.	Equity	1570270072457	-	-
St. Monica Sinon Sec School	KCB	1151077488	748	165,699
St. Pauls Kapchelos Primary Sch	KCB	1176941755	15,836	15,836
St. Peters Kapkata Sec School	KCB	1130791580	2,407	
St. Stephen Koitugum Sec School	KCB	1183803788	2,396	2,396
St. Teresa G.Sec Sch-Koibarak	KCB	1235016706	908	
St.Jacinta Chebororwa Girls	KCB	1127745077	236,989	2,505,679
Tekwei Primary School	EQUITY	300264335407	436	437
Tembu Primary	TNB	250632001	-	-
Tenden Primary School	KCB	1179339398	37,095	37,095
Terikmoi Primary School	KCB	1145640206	74,074	74,200
Torokwo Primary School	KCB	1268026123	-	1,289
Tunyo Primary School	KCB	1201363918	2,154	6,536
Yatia Primary School	KCB	1232841854	932	1,058
Yatoi Primary School	ACCESS	250130000062	-	59,682
Yemit Boys Secondary Sch	KCB	1103249444	16,162	548,265
Yemit Girls' Sec School	KCB	1128761149	80,850	3,030
Yemit Primary School	EQUITY	1570280360101	28,430	130,700
<b>TOTAL</b>			<b>16,414,594</b>	<b>38,854,160</b>

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Kipteber Primary School	TNB	252925001	443	443
Kiptenoi Primary School	KCB	1135795738	283	-
Kitonget Primary School	KCB	1145621589	5,962	5,962
Koibarak Chiefs Office	EQUITY	1570280117273	310	310
Koibarak Primary School	KCB	1183722648	106,125	605,916
Koisungur Sec School	KCB	1129119998	120,222	120,222
Koitolial Pri School	KCB	1135605580	99,330	-
Koitolial Sec. School	KCB	1127118528	11,582	3,015,134
Koitugum Primary School	KCB	1131820991	168	802,828
Kokwongoi Primary School	KCB	1180166647	34,457	-
Kolelach Primary School	KCB	1145639445	29,623	85,010,08
Kondabilet Chiefs Office	KCB	1201790972	-	-
Kondabilet Sec. School	NBK	1021028749000	.	.
Kongibsebe Primary School	KCB	1250310016	6,655	2,065
Korongoi Mixed Sec Sch	TNB	252932001	-	-
Lamaon Primary School	KCB	1238615023	240	240
Lawich Primary School	KCB	1234133296	25,607	415,607
Lochin Primary School	EQUITY	1570282167614	6,711.85	-
Matira Primary School	KCB	1179339010	1,137	1,137
Mindililwo Pri School	KCB	1147106797	2,853	-
Moek Kapkures Primary School	KCB	1182313930	71,091	396,465
Mosongo Primary School	KCB	1265650462	3,579	
Mugula Primary School	KCB	1265650926	2,796	2,796
Nerkwo Primary School	KCB	1199540897	539,645	539,645
Nerkwo Small Home For PH	KCB	1201579589	884	51,070
Resim Asst Chiefs Office	KCB	1200927591	1,326	109,085
Sebelit Primary School	KCB	1127852175	994	994
Seret Primary School	KCB	1183960689	1,744	1,744
Shoe 4 Africa Pry School	TNB	252517001	-	-
Simat Primary School	KCB	1179223314	520	45,402
Sinon Primary School	KCB	1183617909	43,644	43,189

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
REF. OAG/CRRO/2021-2022-1-01-0148-09(11)	<p><b>Construction of Multipurpose Hall at Proposed KMTC Kerio Valley campus</b>  The statement of receipts and payments reflects transfers to other government units of Kshs.112, 154,000 as disclosed in Note 6 to the financial statements which Included Kshs.10, 000,000 for construction of the multipurpose hall at proposed KMTC Kerio Valley campus that had been disbursed to the PMC for the project though no payments had been done as at the time of audit in March, 2023.</p>	<p>The approved drawings, structural designs and contractual agreements were provided at the time of audit. There are no expenditure reports since no payments as been made so far. Currently the project is at lintel level and the contractor is awaiting the interim payments hence no payments have been done.</p>	resolved	
	<p><b>Lack of an Updated Asset Register</b>  Examination of the summary of fixed assets register at annex 4 to the financial statement reveals that the National Government Constituency Development Fund (NGCDF) Marakwet West has assets with historical cost of Kshs.27,702,707 which differs with balance in asset register provided of Kshs.25,100,194 resulting to The</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)
	variance have been noted and amended appropriately unexplained variance of Kshs.2,602,513. As a result, the correctness, existence and completeness of the fixed assets balance could not be confirmed.			

  
 .....  
 Fund Account Manager.