



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

DATE: 21 JUN 2023

WED

TABLED  
BY:

Hon. Kimani Ichungwathi MP  
Leader of the majority party

CLERK OF  
THE TABLE:

Funlay Muriuki

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2022**





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

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2022**

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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, 2022**

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## **I. 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 2016. 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;

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- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

The 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)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Florence J. Kiprop
2.	Sub-County Accountant	Joseph K. Kemei
3.	Chairman NGCDFC	John K. Kosgei
4.	Member NGCDFC	Ronald K. Ruto

**(d) Fiduciary Oversight Arrangements**

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

**(e) Marakwet West Constituency NGCDF Headquarters**

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

**(f) 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)

**(g) Marakwet West Constituency NGCDF Bankers**

Equity Bank  
Kapsowar Branch  
P.O BOX 75104-00200  
NAIROBI, KENYA

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**II. NG-CDFC Chairman's Report**



**John K. Kosgei**

NG-CDF Marakwet West constituency in the financial year ended 30<sup>th</sup> June 2022 had a budget of Ksh. 137,088,879. During the financial year the final budget was Ksh. 237,604,904 which comprised of an allocation of Kshs. 137,088,879 during the financial year and an adjustment of Ksh. 77,035,607. The adjustments of Kshs. 100,516,025 in the budget resulted from AIE of 2020/2021 of Ksh 33,000,000, balance brought forward of Ksh 55,427,146 and funds not received from the board of Ksh. 12,088,879. Total amount received from the Board was Ksh. 170,088,879 representing 72% of the entire budget.

The total payments during the financial year were Kshs. 207,248,380 translating to an average total budget performance of 95 %.

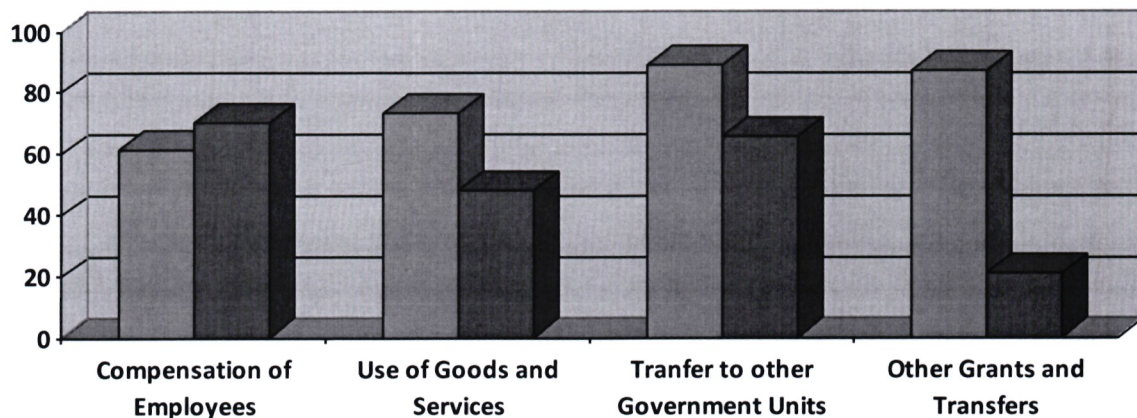
However, during the financial year, the constituency faced some challenges during project implementation ranging from poor road networks, lack of capacity in some PMC's, inaccurate cost estimates. To ensure that the best results are achieved, NG-CDFC is in the process of implementing recommendations the following:

- Gradually transit from Labour-based to full contracts to improve on project quality.
- Ensure realistic project estimates through proper consultation with technical persons.

**2020/2021 percentage utilisation difference compared to 2021/2022**

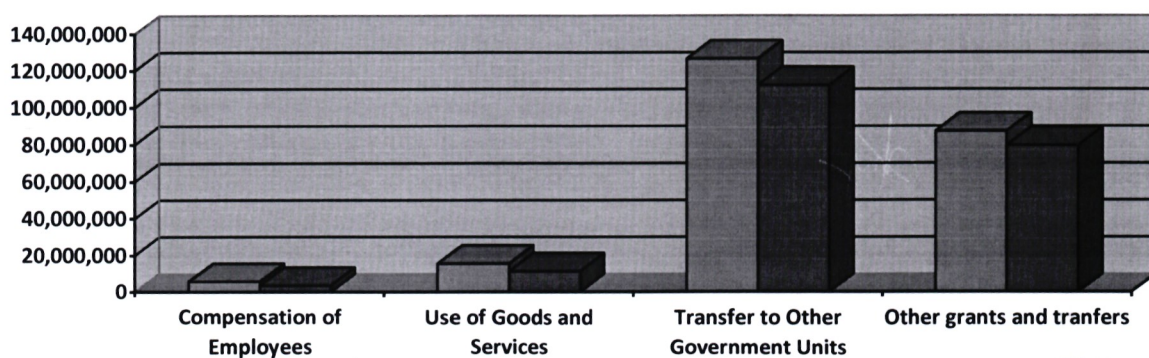
	<b>2021/2022 % utilisation</b>	<b>2020/2021 % utilisation</b>
Compensation of Employees	61.4%	70
Use of Good and Services	73.1%	48
Transfer to Other Government Units	88.6%	66
Other Grants and Transfers	91.1%	21
Acquisition of assets	87.2%	-
<b>Total Average Percentage</b>	<b>87%</b>	<b>53</b>

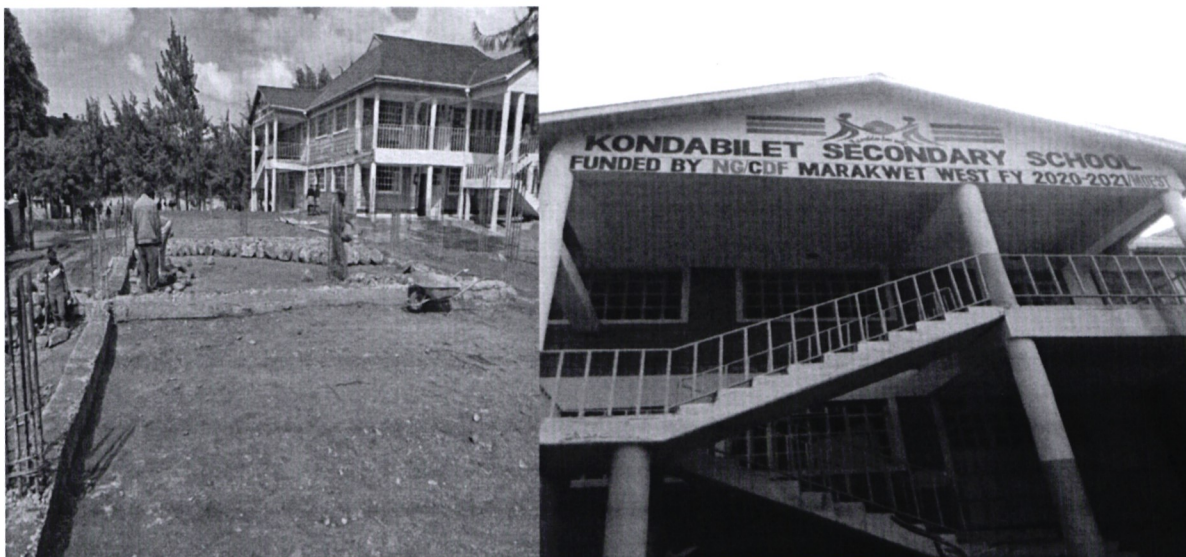
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National Government Constituencies Development Fund (NGCDF)  
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**Figure 1**  
**2021-2022 final budget compared to Actual payments**

	<b>Final Budget</b>	<b>Actual Payments</b>
Compensation of Employees	5,702,896	3,503,783
Use of Good and Services	15,486,933	11,319,324
Transfer to Other Government Units	126,604,000	112,154,000
Other Grants and Transfers	87,268,703	79,509,758





**Kondabilet Secondary School-Tuition and Administration Block**

During the financial year 2021-2022 Marakwet west was able to complete most of its projects based on the 2017-2022 strategic plan. It was able to successfully implement 29 classrooms, 4 science laboratories and 3 dormitories. On social security (NHIF) the constituency sponsored 352 vulnerable persons through provision of insurance cover.

In the 2021-2022 financial year Marakwet West had emerging issues that related to the very high variations in the cost of project implementation due to the land topography. It was also found that some schools had limited space for expansion hence limiting project implementation. NG-CDFC Marakwet West to properly quantify project costs through the technical experts to minimise project variations.

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**Name:  
CHAIRMAN NGCDF COMMITTEE**

### III. Statement Of Performance Against Predetermined Objectives for FY2021/22

#### 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 Constituency 2018-2022** plan are to:

- a) To improve access to education and training
- b) To improve infrastructure in learning institutions
- c) To improve academic performance at KCPE and KCSE
- d) To enhance and sustain security in the Constituency.
- e) To promote sustainable environment management practices.
- f) Nurture and promote youth sporting talent
- g) Ease access to ICT infrastructure

#### 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	In FY 21/22 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

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			bursary's beneficiaries at all levels	
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 techniques.	supported 5 schools with environmental conservation and water harvesting.
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.

#### **IV. 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

- During the Financial Year 2021/2022 NG-CDFC Marakwet West allocated funds to six schools for planting of trees and water harvesting. The projects are implemented during the rainy seasons every once a year i.e., between April-July.
- There was no sensitization program during the financial year on the impact of drugs NG-CDF.
- In 2021/2022 NG-CDF Marakwet West allocated funds for the grading of a school field to support sporting activities.
- NG-CDF staff didn't sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

## **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. Marakwet West constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

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

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.

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 have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



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**Name: Milcah Sugut**

**Ag.FAM**

## V. 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, 2022. 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, 2022, 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 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 30/03/2023.



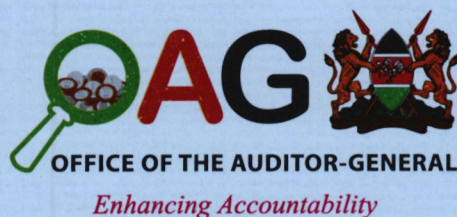
.....  
**Name: Paul Changwony**  
**Chairman – NGCDF Committee**



.....  
**Name: Milcah Sugut**  
**Ag. 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, 2022

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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 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 control, 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 the National Government Constituencies Development Fund - Marakwet West Constituency set out on pages 1 to 51, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the summary statement

of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Marakwet West Constituency as at 30 June, 2022, 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.

### **Basis for Qualified Opinion**

#### **1. Unsupported Compensation of Employees**

The statement of receipts and payments reflects compensation of employee's balance of Kshs.3,503,783 as disclosed in Note 4 to the financial statements. However, the amount includes provision for gratuity of Kshs.866,006 which had not been paid. Further, the statement of assets and liabilities reflects gratuity balance of Kshs.1,082,508 which differs with the balance of Kshs.866,006 reflected in Note 12B resulting to an unexplained variance of Kshs.216,502.

In the circumstances, the accuracy of compensation of employees' amount of Kshs.3,503,783 and the gratuity balance of Kshs.1,082,508 could not be confirmed.

#### **2. Non-Disclosure of Retention Fees**

The Fund awarded a contract for the proposed renovation of CDF offices Marakwet West to a local company at a contract sum of Kshs.761,515. Examination of payment voucher number 230 revealed that the Management held Kshs.76,151 as retention fees in relation to the contract. However, the retention amount of Kshs.76,151 was not disclosed in the statement of assets and liabilities.

In the circumstances, the accuracy of total financial liabilities of Kshs.1,082,508 could not be confirmed.

#### **3. Unreconciled Variance in the Statement of Cash Flows**

The statement of cash flows reflects increase in accounts payable of Kshs.866,006. However, the respective Note 16 to the financial statements reflects a balance of Kshs.649,504, resulting to an unreconciled variance of Kshs.216,502.

In the circumstances, the accuracy of the statement of cash flows could not be confirmed.

#### **4. Unbalanced Trial Balance**

The trial balance for the year ended 30 June, 2022 reflects total debits and credits of Ksh.226,382,031 and Kshs.225,516,025, respectively, resulting to an unexplained variance of Kshs.866,006.

In the circumstances, the accuracy of the balances reported in the financial statements could not be confirmed.

## **5. Unsupported Project Management Committee Account Balances**

Note 17.4 to the financial statements reflects Project Management Committee accounts balances of Kshs.39,255,160 relating to funds disbursed to the projects which had not been utilized by the end of the year. However, respective cash books, bank confirmation certificates and bank reconciliation statements were not provided for review.

In the circumstances, the accuracy, completeness and existence of project management committee account balances of Kshs.39,255,160 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 - Market 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.

### **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**

#### **1. Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.237,604,904 and Kshs.225,516,025 respectively resulting to an under-funding of Kshs.12,088,879 or 5.1% of the budget. Similarly, the Fund spent Kshs.207,248,380 against an approved budget of Kshs.237,604,904 resulting to an under-expenditure of Kshs.30,356,524 or 13% of the budget.

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

#### **2. Project Verification**

Review of records revealed that the Fund made disbursements to projects valued at Kshs.112,154,000. Out of this, eight (8) projects with total disbursements of Kshs.14,200,000 were sampled for physical verification in March, 2023. Three (3) projects with a total disbursement of Kshs.2,800,000 were found to be complete and in use while five (5) projects with a total disbursement of Kshs.11,400,000 were partially completed.

Delayed or non-implementation of development projects may negatively impact on service delivery to the public.

### **3. Unresolved Prior Year Audit Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and the Report on Lawfulness and Effectiveness in Use of Public Resources. However, the issues remain unresolved contrary to Section 68(2)(l) of the Public Finance Management Act, 2012 which require accounting officers designated for National Government entities to try to resolve any issues resulting from an audit that remain outstanding.

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

#### **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 matter 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**

##### **Construction of Multipurpose Hall at Proposed KMTCC Kerio Valley Campus**

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. This amount included Kshs.10,000,000 for construction of a Multipurpose hall at proposed KMTCC Kerio Valley campus that had been disbursed to the PMC for the project, though no payments had been made as at the time of audit in March, 2023.

It was observed that on 22 June, 2022, the Fund advertised in the local daily for the construction of a Multipurpose hall at proposed KMTCC Kerio Valley campus which had a contract number KMTCC/MULTIPURPOSE HALL/1/2021-2022. The project was to be co-funded by NGCDF Marakwet East Constituency.

Documents provided for audit revealed that on 1 July, 2022 at KMTCC Iten Campus opening of the tender documents was done and subsequently tender evaluation was done on 6 July, 2022. On evaluation, the committee awarded the tender to a local contractor having submitted the lowest responsive tender and notification of award letter given on 30 August, 2022.

The contract was signed on 17 October, 2022 between the Chairman NGCDF Marakwet East Constituency and the contractor at a contract price of Kshs.9,954,645 (Nine million nine hundred and fifty-four thousand six hundred and forty-five shillings). However, the following anomalies were noted:

- i. Minutes approving the project by the two constituency committees NGCDF Marakwet West Constituency and NGCDF Marakwet East Constituency were not provided for audit as required by Section 26(2) of National Government Constituencies Development Fund Act, 2015.

- ii. Project file lacked monthly expenditure returns, reports detailing particulars of works to be performed by the two Funds, project proposals, details of project funding, approved drawings and structural designs, signed contractual agreement with terms and conditions, inspection and acceptance reports and Constituencies Development Fund Committee monitoring and evaluation reports.
- iii. No performance security bond was provided for review since the works were above Kshs.5,000,000 (five million). Further, the tender security provided by the contractor quoted NGCDF Marakwet East Constituency as the procuring entity instead of NGCDF Marakwet West Constituency which had advertised for the tender. Management therefore flouted procurement regulations by awarding a contract in the absence of the requisite performance security bond from the contractor.

In the absence of supporting documents for this project, it could not be confirmed whether the residents of Marakwet West Constituency received value for money on this project.

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

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

### Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters 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

#### 1. Lack of an Updated Asset Register

Review of the summary of fixed assets register at annex 4 to the financial statements revealed that the Fund has assets with historical cost of Kshs.27,702,707 which differs with the balance in asset register provided of Kshs.25,100,194 resulting to an unexplained variance of Kshs.2,602,513.

In the circumstances, the accuracy, existence and completeness of the fixed assets register balance of Kshs.27,702,709 as disclosed in the summary of fixed assets register at annex 4 could not be confirmed.

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

The statement of assets and liabilities reflects a bank balance of Kshs.19,133,652 as detailed in Note 10A to the financial statements. However, the Fund Management does not maintain a register of the cheque books indicating series, date received, and the bank account they relate to.

In the circumstances, there may not be proper internal controls on the receipt and issuance of cheques.

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

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

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as 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 overall governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

19 May, 2023


*Marakwet West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

**VII. Statement Of Receipts and Payments for the Year Ended 30<sup>th</sup> June 2022**

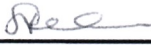
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	170,088,879	161,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	405,000
<b>Total Receipts</b>		<b>170,088,879</b>	<b>161,772,724</b>
<b>Payments</b>			
Compensation Of Employees	4	3,503,783	4,520,153
Use Of Goods and Services	5	11,319,324	6,831,477
Transfers To Other Government Units	6	112,154,000	91,653,815
Other Grants and Transfers	7	79,509,758	10,800,000
Acquisition Of Assets	8	761,515	-
Other Payments	9	-	-
<b>Total Payments</b>		<b>207,248,380</b>	<b>113,805,445</b>
<b>Surplus/(Deficit)</b>		<b>(37,159,501)</b>	<b>47,967,279</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 on 30/3/2023 and signed by:

  
Fund Account Manager

Name: Milcah Sugut

  
National Sub-County  
Accountant.

Name: Stephen Chirchir  
ICPAK M/No: 25357

  
Chairman NG-CDF  
Committee

Name: Paul Changwony

*Marakwet West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

VIII. Statement of Assets and Liabilities as at 30<sup>th</sup> June, 2022


	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	10A	19,133,652	55,427,146
Cash Balances (Cash at Hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>19,133,652</b>	<b>55,427,146</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>Total Financial Assets</b>		<b>-</b>	<b>-</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	1,082,508	216,502
<b>Total Financial Liabilities</b>		<b>1,082,508</b>	<b>216,502</b>
<b>Net Financial Assets</b>		<b><u>18,267,645</u></b>	<b><u>55,210,644</u></b>
<b>Represented By</b>			
Fund Balance B/Fwd	13	55,210,644	7,243,366
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		(37,159,501)	47,967,279
<b>Net Financial Position</b>		<b><u>18,267,645</u></b>	<b><u>55,210,644</u></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 on 30/3/2023 and signed by:

  
Fund Account Manager

Name: Milcah Sugut

  
National Sub-County  
Accountant

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ICPAK M/No: 25357

  
Chairman NG-CDF  
Committee

Name: Paul Changwony

*Marakwet West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

**IX. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2022**

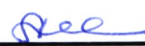
	Notes	2021 – 2022	2020 - 2021
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	170,088,879	161,367,724
Other Receipts	3		405,000
<b>Total Receipts</b>		<b>170,088,879</b>	<b>161,772,724</b>
<b>Payments</b>			
Compensation Of Employees	4	3,503,782	4,520,153
Use Of Goods and Services	5	11,319,324	6,831,477
Transfers To Other Government Units	6	112,154,000	91,653,815
Other Grants and Transfers	7	79,509,758	10,800,000
Other Payments	9	-	-
<b>Total Payments</b>		<b>206,486,864</b>	<b>113,805,445</b>
<b>Total Receipts Less Total Payments</b>		<b>(36,397,986)</b>	<b>47,967,279</b>
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	(-)
Increase/(Decrease) In Accounts Payable	16	866,006	216,502
Prior Year Adjustments	14	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>(35,531,979)</b>	<b>48,183,781</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(761,515)	(-)
<b>Net Cash Flows from Investing Activities</b>		<b>(761,515)</b>	<b>-</b>
Net Increase in Cash and Cash Equivalent		(36,293,494)	48,183,781
<b>Cash &amp; Cash Equivalent at Start of The Year</b>	<b>10</b>	<b>55,427,146</b>	<b>7,243,366</b>
<b>Cash &amp; Cash Equivalent at End of The Year</b>	<b>10</b>	<b><u>19,133,652</u></b>	<b><u>55,427,146</u></b>

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

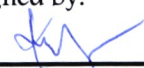
The Constituency financial statements were approved on 30/3/2023 and signed by:

  
Fund Account Manager

Name: Milcah Sugut

  
National Sub-County  
Accountant

Name: Stephen Chirchir  
ICPAK M/No: 25357

  
Chairman NG-CDF  
Committee

Name: Paul Changwony

**Marakwet West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

**X. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2022**

Receipts/Payments	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/BK) and AIA Kshs	Previous Years' Outstanding disbursements Kshs				
	2021/2022			2021/2022	30/06/2022		
<b>Receipts</b>							
Transfers from NG-CDF Board	137,088,879	55,427,146	45,088,879.31	237,604,904	225,516,025	12,088,879	94.9%
Proceeds from Sale of Assets				0	-	-	-
Other Receipts				0	-	-	-
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>55,427,146</b>	<b>45,088,879.31</b>	<b>237,604,904</b>	<b>225,516,025</b>	<b>12,088,879</b>	<b>94.9%</b>
<b>PAYMENTS</b>							
Compensation of Employees	3,669,881	1,756,965	276,050	5,702,896	3,503,782.40	2,199,113	61.4%
Use of goods and services	8,172,791	3,348,142	3,966,000	15,486,933	11,319,323.75	4,167,609	73.1%
Transfers to Other Government Units	80,304,000	11,750,000	34,550,000	126,604,000	112,154,000.00	14,450,000	88.6%
Other grants and transfers	44,942,207	37,972,039	4,354,457	87,268,703	79,509,758.00	7,758,945	91.1%
Acquisition of Assets		100,000	773,115	873,115	761,515.41	111,600	87.2%
Other Payments	0	500,000	1,169,257	1,669,257	3,503,782.40	1,669,257	0.0%
Funds Pending Approval**							
<b>TOTAL</b>	<b>137,088,879</b>	<b>55,427,146</b>	<b>45,088,879</b>	<b>237,604,904</b>	<b>207,248,380</b>	<b>30,356,524</b>	<b>87.2%</b>

**Marakwet West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

**\*\*Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.  
Explanatory Notes.**

**(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]  
(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]  
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.**

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	30,356,524
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2022	12,088,879
	18,267,645
Add Accounts payable	866,007
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	19,133,652

The Constituency financial statements were approved on 30/3/2023 and signed by:

 **Fund Account Manager**

**Name: Milcah Sugut**

 **National Sub-County Accountant**

**Name: Stephen Chirchir  
ICPAK M/No: 25357**



**Chairman NG-CDF Committee**

**Name: Paul Changwony**

**Marakwet West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

**X. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> June 2022**

Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of Employees	3,669,881	1,756,965	276,050	5,702,896	3,503,783	2,199,113
1.2 Committee Allowances	2,000,000	421,506	1,020,000	3,441,506	1,877,261	1,564,245
1.3 Use of Goods and Services	2,276,246	1,248,136	446,000	3,970,382	2,627,113	1,343,269
<b>Total</b>	<b>7,946,127</b>	<b>3,426,607</b>	<b>1,742,050</b>	<b>13,114,784</b>	<b>8,008,157</b>	<b>5,106,627</b>
2.0 Monitoring and Evaluation						
2.1 Capacity Building	1,400,000		800,000	2,200,000	1,187,600	1,012,400
2.2 Committee Allowances	2,496,545	1,678,500	1,700,000	5,875,045	5,627,350	247,695
2.3 Use of Goods and Services						
<b>Total</b>	<b>3,896,545</b>	<b>1,678,500</b>	<b>2,500,000</b>	<b>8,075,045</b>	<b>6,814,950</b>	<b>1,260,095</b>
3.0 Emergency	7,192,207	2,482,200.00	3,872,257	13,546,664		
3.1 Primary Schools						

**Marakwet West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursement s			
Kapkothur Primary School					200,000	
Tenden Primary School					250,000	
Kitonget Primary School					250,000	
Sanurur Primary School					250,000	
Moek Kapkures Pry School					250,000	
Kondabilet Primary School					250,000	
Kaplenge Pry School					250,000	
Chemulany Pry School					250,000	
Kapsumai Primarys Chool					250,000	
Chepsigor Primary School					250,000	
Koitugum Primary School					250,000	
St.Anthony Saniak Pry School					300,000	
Kabeilel Pry School					200,000	
Lawich Primary School					250,000	
Yatoi Primary School					250,000	
Kapkutung Primary School					250,000	
Kapsiw Primary School					250,000	
Kipkener Primary School					250,000	
Kabeilel Pry School					300,000	

**Marakwet West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursements			
Kerer Primary School					300,000	
Kapcherop Primary School					300,000	
St.Pauls Kapachelos Primary					300,000	
St.Josephs Kipkutee Primary School					300,000	
Tunyo Primary School					500,000	
Chesuman Primary School					500,000	
Barsumbat Primary School					500,000	
Chemurgoi Primary School					250,000	
Kipkundul Primary School					300,000	
Kibirech Primary School					250,000	
Cheptegei Primary School					300,000	
Mugula Primary School					500,000	
<b>3.2 Secondary Schools</b>						
Santa Maria Girls Cheptulon					300,000	
Chebai Boys Sec School					300,000	
Korongoi Sec School					250,000	
<b>3.4 Security Projects</b>						
Kapcherop A.C.'s Office					300,000	
Chebororwa Acc's Office					300,000	

**Marakwet West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursement s			
3.3 Tertiary Institutions				-		-
3.5 Unutilised				-		-
<b>Total</b>	<b>7,192,207</b>	<b>2,482,200</b>	<b>3,872,257</b>	<b>13,546,664</b>	<b>10,500,000</b>	<b>3,046,664</b>
<b>4.0 Bursary and Social Security</b>						
4.1 Secondary Schools	19,000,000	18,517,800		37,517,800	37,517,800	-
4.2 Tertiary Institutions	12,000,000	13,032,039		25,032,039	24,989,958	42,081
4.3 Social Security	3,000,000	3,000,000		6,000,000	2,112,000	3,888,000
4.4 Special Needs				-	-	-
<b>Total</b>	<b>34,000,000</b>	<b>34,549,839</b>	<b>-</b>	<b>68,549,839</b>	<b>64,619,758</b>	<b>3,930,081</b>
<b>5.0 Sports</b>						
5.1						
Kaptabuk Primary School	1,000,000			1,000,000	1,000,000	
Chebororwa Primary			270,000	270,000		
Kapcherop Primary			212,200	212,200		
<b>Total</b>	<b>1,000,000</b>		<b>482,200</b>	<b>1,482,200</b>	<b>1,000,000</b>	<b>482,200</b>
<b>6.0 Environment</b>						
St. Anthony Saniak Primary School	150,000			150,000	150,000	-
Yatia Primary School	150,000			150,000	150,000	-

**Marakwet West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursement s			
Kapkanyar Primary School	150,000			150,000	150,000	-
Chepkum Primary School	150,000			150,000		150,000
Tembu Primary School	150,000			150,000		150,000
Kamoi Primary School		120,000		120,000	120,000	-
Kapsowar Primary School		120,000		120,000	120,000	-
Kipkermen Primary School		120,000		120,000	120,000	-
Koitilial Secondary School		120,000		120,000	120,000	-
Kolelach Primary School		120,000		120,000	120,000	-
Seret Primary School		120,000		120,000	120,000	-
<b>Total</b>	<b>750,000</b>	<b>720,000</b>	<b>-</b>	<b>1,470,000</b>	<b>1,170,000</b>	<b>300,000</b>
<b>7.0 Primary Schools Projects</b>						
Aic Ngorng'oroi Primary Sch.	800,000			800,000	800,000	-
Chebai Primary School	1,200,000			1,200,000	1,200,000	-
Chepkawai Primary School	800,000			800,000	800,000	-
Chepkum Primary School	800,000			800,000	800,000	-
Cheptulon Primary School	554,000			554,000	554,000	-
Chesubet Primary School	800,000			800,000	800,000	-
Emkew Primary School	700,000			700,000	700,000	-

**Marakwet West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursement s			
Jemunada Primary School	500,000			500,000	500,000	-
Kaberewo Primary School	700,000			700,000	700,000	-
Kamasat Primary School	600,000			600,000	600,000	-
Kapcherop Primary School	700,000		1,000,000	1,700,000	1,700,000	-
Kapengong Primary School	700,000			700,000		700,000
Kapkocho Primary School	600,000			600,000	600,000	-
Kapkoros Primary School	500,000			500,000	500,000	-
Kaplenge Primary School	600,000			600,000	600,000	-
Kapsiw Primary School	600,000			600,000	600,000	-
Kaptabuk Primary School	600,000			600,000		600,000
Kapterit Primary School	700,000			700,000	700,000	-
Kasubwa Primary School	600,000			600,000	600,000	-
Kemeloi Primary School	700,000			700,000	700,000	-
Kerer Primary School	700,000			700,000	700,000	-
Kipkundul Primary School	1,400,000			1,400,000	1,400,000	-
Kiplabai Primary School	1,000,000			1,000,000	1,000,000	-
Kipsambach Primary School	1,200,000			1,200,000	1,200,000	-
Kipsinot Primary School	600,000			600,000		600,000
Koitugum Primary School	800,000			800,000		800,000

**Marakwet West Constituency  
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Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursement s			
Kolelach Primary School	700,000			700,000	700,000	-
Kuserwo Primary School	950,000			950,000	950,000	-
Lawich Primary School	700,000			700,000	700,000	-
Litei Primary School	600,000			600,000	600,000	-
Lochin Primary School	350,000			350,000	350,000	-
Matira Primary School	600,000			600,000	600,000	-
Moek Kapkures Primary Sch.	700,000			700,000	700,000	-
Nerkwo Primary School	500,000			500,000	500,000	-
Simat Primary School	700,000			700,000	700,000	-
Simbeywet Primary School	700,000			700,000		700,000
Sitoton Primary School	600,000			600,000	600,000	-
St. Anthony Saniak Primary School	800,000			800,000	800,000	-
St. Monica Ewaa Primary Sch.	600,000			600,000	600,000	-
St. Paul Sebelit Primary School	400,000			400,000	400,000	-
Yatia Primary School	800,000			800,000	800,000	-
Yemit Primary School	800,000			800,000	800,000	-
Kapchepsar Primary School			700,000	700,000	700,000	-
Kipsetan Primary School			900,000	900,000	900,000	-

**Marakwet West Constituency  
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Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursement s			
Kamoi Primary School			800,000	800,000	800,000	-
Kabelio Primary School			1,000,000	1,000,000	1,000,000	-
Chemosong Primary School			1,550,000	1,550,000	1,550,000	-
Kapsigot Primary School			1,500,000	1,500,000	1,500,000	-
Kaberwo Primary School			700,000	700,000	700,000	-
Kapsaina Primary School			700,000	700,000	700,000	-
Kapchebit Primary School			700,000	700,000	700,000	-
Chemurgoi Primary School			700,000	700,000	700,000	-
Kondabilet Primary School			1,400,000	1,400,000	1,400,000	-
Kapkoros Primary School			700,000	700,000	700,000	-
Kilos Primary School			1,400,000	1,400,000	1,400,000	-
Koitililial Primary School			1,600,000	1,600,000	1,600,000	-
Barsambat Primary School			2,000,000	2,000,000	2,000,000	-
Aic Ngorng'oroi Primary School			700,000	700,000	700,000	-
Terikmoi Primary School			700,000	700,000	700,000	-
Sinon Primary School			600,000	600,000	600,000	-
Kaplalong Primary School			700,000	700,000	700,000	-
Kipkener Primary School			700,000	700,000	700,000	-
St. Paul Kapchelos Primary			1,400,000	1,400,000	1,400,000	-

**Marakwet West Constituency  
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Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursements			
School				1,400,000		
Sangurur Primary School		700,000		700,000	700,000	-
Kasaon Primary School		700,000		700,000	700,000	-
Kaptapkiting Primary School			1,000,000	1,000,000		1,000,000
Kipsaiya Primary School			1,000,000	1,000,000		1,000,000
Kibuga Primary School			700,000	700,000		700,000
Moek Kapkures Primary School			500,000	500,000		500,000
Koibarak Primary School	600,000		600,000	1,200,000	600,000	600,000
Lamaon Primary School			1,200,000	1,200,000		1,200,000
Mindililwo Primary School			1,500,000	1,500,000		1,500,000
Nerkwo Primary School			600,000	600,000		600,000
Kitonget Primary School			700,000	700,000		700,000
Kibirech Primary School			300,000	300,000		300,000
Metibelio Primary School		700,000		700,000	700,000	-
Tunyo Primary School		500,000		500,000	500,000	-
Kipteber Primary School		500,000		500,000	500,000	-
Moek Kapkures Primary School		500,000		500,000		500,000

**Marakwet West Constituency  
National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursements			
Kapsait Primary School		150,000		150,000		150,000
<b>Total</b>	<b>30,554,000</b>	<b>3,750,000</b>	<b>30,250,000</b>	<b>64,554,000</b>	<b>52,404,000</b>	<b>12,150,000</b>
<b>8.0 Secondary Schools Projects</b>						-
Chebai Boys Secondary School	1,500,000		1,500,000	3,000,000	3,000,000	-
Chebai Day Secondary School	1,500,000			1,500,000		1,500,000
Chebiemit Boys Secondary Sch	4,000,000		2,000,000	6,000,000	6,000,000	-
Jemunada Secondary School			200,000	200,000		200,000
Hossen Mixed Secondary Sch.	600,000			600,000	600,000	-
Kapcherop Boys Secondary School	1,500,000			1,500,000	1,500,000	-
Kapkoros Girls Secondary Sch.	5,000,000			5,000,000	5,000,000	-
Kaptiony Mixed Secondary School	1,000,000			1,000,000	1,000,000	-
Kimmnai Girls Secondary School	1,200,000			1,200,000	1,200,000	-
Kipkundul Mixed Day Secondary School	400,000		600,000	1,000,000	400,000	600,000

**Marakwet West Constituency  
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Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursement s			
Koitiilal Secondary School	3,000,000			3,000,000	3,000,000	-
Koitugum Secondary School	950,000			950,000	950,000	-
Kondabilet Secondary School	9,000,000	4,000,000		13,000,000	13,000,000	-
Santa Maria Girls Secondary School Cheptulon	2,000,000			2,000,000	2,000,000	-
St. Benedicts Arror Girls Secondary School	1,300,000			1,300,000	1,300,000	-
St. Francis Korongoi Mixed Secondary School	800,000			800,000	800,000	-
St. Jacinta Chebororwa Girls Secondary School	2,500,000			2,500,000	2,500,000	-
St. Joseph's Lawich Secondary School	1,500,000			1,500,000	1,500,000	-
St. Peter's Marakwet Boys High School	2,000,000			2,000,000	2,000,000	-
Yemit Boys Secondary School		4,000,000		4,000,000	4,000,000	-
<b>9.0 Tertiary Institutions Projects</b>				-	-	-
K.M.T.C Kerio Valley	10,000,000			10,000,000	10,000,000	-
<b>Total</b>	<b>49,750,000</b>	<b>8,000,000</b>	<b>4,300,000</b>	<b>62,050,000</b>	<b>59,750,000</b>	<b>2,300,000</b>
<b>10.0 Security Projects</b>				-	-	-
Kapsowar Chief's Office	1,000,000			1,000,000	1,000,000	-

**Marakwet West Constituency  
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Programme/Sub-Programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual On Comparable Basis 30/06/2022	Budget Utilization Difference
		Opening Balance (C/Bk) And Aia	Previous Years' Outstanding Disbursement \$			
Aror Chief's Office	600,000			600,000	600,000	-
Resim Assistant Chief's Office	400,000			400,000	400,000	-
Koibarak Chiefs Office		220,000		220,000	220,000	-
<b>Total</b>	<b>2,000,000</b>	<b>220,000</b>	<b>-</b>	<b>2,220,000</b>	<b>2,220,000</b>	<b>-</b>
<b>11.0 Acquisition Of Assets</b>						
Purchase Of Laptop	-	100,000		100,000		100,000
Renovation Of Ng-Cdf Office	-		773,115	773,115	761,515	11,600
<b>Total</b>	<b>-</b>	<b>100,000</b>	<b>773,115</b>	<b>873,115</b>	<b>761,515</b>	<b>111,600</b>
<b>12.0 Other Payments</b>						
Sisiya Aror Road		500,000		500,000		500,000
Kipkener CIH			1,169,257	1,169,257		1,169,257
<b>Total</b>		<b>500,000</b>	<b>1,169,257</b>	<b>1,669,257</b>	<b>-</b>	<b>1,669,257</b>
<b>13.0 Unallocated Fund</b>						
Unapproved Projects						-
AIA						-
PMC Savings						-
<b>Total</b>	<b>137,088,879</b>	<b>55,427,146</b>	<b>45,088,879</b>	<b>237,604,904</b>	<b>207,248,380</b>	<b>30,356,524</b>

***Marakwet West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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(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

## **XI. 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.

***Significant Accounting Policies continued***

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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

***Significant Accounting Policies continued***

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

***Significant Accounting Policies continued***

**6. Cash and Cash Equivalents.**

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

***Significant Accounting Policies continued***

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

***Significant Accounting Policies continued***

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 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.

**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 2022.

***Significant Accounting Policies continued***

**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  
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Annual Report and Financial Statements for The Year Ended June 30, 2022*

**XII. Notes to the Financial Statements**

**1. Transfers from NGCDF Board**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDF Board		
AIE NO. B 105203	33,000,000	
AIE NO. B 105506	44,000,000	
AIE NO. B 105864	22,000,000	
AIE NO. B 128614	5,000,000	
AIE NO. B 154123	12,000,000	
AIE NO. B 128927	12,000,000	
AIE NO. B 164356	18,000,000	
AIE NO. B 155887	24,088,879	
AIE NO. B 096977		15,000,000
AIE NO. B 104641		19,000,000
AIE NO. A 823678		35,367,724
AIE NO. B124609		9,000,000
AIE NO. B119564		8,500,000
AIE NO. B119955		13,000,000
AIE NO. B128196		6,900,000
AIE NO. B129158		6,000,000
AIE NO. B132251		6,000,000
AIE NO. B138919		13,000,000
AIE NO. B126213		7,000,000
AIE NO. B105008		10,600,000
AIE NO. B140651		12,000,000
<b>TOTAL</b>	<b>170,088,879</b>	<b>161,367,724</b>

*Marakwet West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

*Notes To the Financial Statements (Continued)*

**2. Proceeds From Sale of Assets**

	2021-2022	2020-2021
	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>

**3. Other Receipts**

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	5,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	400,000
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>-</b>	<b>405,000</b>

**4. Compensation Of Employees**

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,155,376	2,191,160
Personal allowances paid as part of salary	-	-
House Allowance	204,000	204,000
Transport Allowance	240,000	240,000
Leave allowance	-	40,000
Gratuity to contractual employees	-	1,825,793
Gratuity provision	866,006	-
Employer Contributions Compulsory national social security schemes	38,400	19,200
<b>Total</b>	<b>3,503,782</b>	<b>4,520,153</b>

*Marakwet West Constituency  
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*Notes To the Financial Statements (Continued)*

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	1,877,261	710,560
Utilities, supplies and services	13,782	-
Communication, supplies and services	88,840	88,840
Domestic travel and subsistence	33,420	-
Printing, advertising and information supplies & services	88,840	88,840
Rentals of produced assets	-	-
Training expenses	1,187,600	595,800
Hospitality supplies and services	-	-
Other committee expenses	5,627,350	4,419,073
Committee allowance	-	-
Insurance costs	-	92,715
Specialized materials and services	-	-
Office and general supplies and services	1,255,605	-
Fuel , oil & lubricants	751,562	400,015
Bank service commission and charges	26,340	-
Other operating expenses	-	35,400
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	457,564	489,074
<b>Total</b>	<b>11,319,324</b>	<b>6,831,477</b>

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	52,404,000	37,289,315
Transfers To Secondary Schools (See Attached List)	49,750,000	54,364,500
Transfers To Tertiary Institutions (See Attached List)	10,000,000	-
<b>Total</b>	<b>112,154,000</b>	<b>91,653,815</b>

**Marakwet West Constituency**  
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**Notes To the Financial Statements (Continued)**

**7. Other Grants and Other transfers**

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	37,522,414	-
Bursary – tertiary institutions (see attached list)	24,985,344	-
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	2,112,000	-
Security projects (see attached list)	2,220,000	2,500,000
Sports projects (see attached list)	1,000,000	-
Environment projects (see attached list)	1,170,000	1,500,000
Emergency projects (see attached list)	10,500,000	6,800,000
<b>Total</b>	<b>79,509,758</b>	<b>10,800,000</b>

**8. Acquisition Of Assets**

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	761,515.41	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
<b>Total</b>	<b>761,515</b>	<b>-</b>

**9. Other Payments**

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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10: Cash Book Bank Balance

<b>Name Of Bank, Account No. &amp; Currency</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>10A: Bank Accounts (Cash Book Bank Balance)</b>	19,133,651.54	55,427,146
Equity Bank Kapsowar Branch A/C no.1570263526464		
<b>Total</b>	<b>19,133,651.54</b>	<b>55,427,146</b>
<b>10 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>19,133,652</b>	<b>55,427,146</b>

11: Outstanding Imprests

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

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

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*Notes to the Financial Statement Continued*

**12A. Retention**

	2021-2022	2020-2021
	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	-	-

**12B. Gratuity**

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	216,501.60	497,177.60
Gratuity held during the year (B)	649,504.80	1,638,465.00
Gratuity paid during the Year (C)	-	1,919,141.00
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	866,006	216,502

**13. Balances Brought Forward**

	2021-2022 (1 <sup>st</sup> July 2021)	2020-2021 (1 <sup>st</sup> July 2020)
	Kshs	Kshs
Bank accounts	55,427,146	7,243,366
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>55,427,146</b>	<b>7,243,366</b>

**14. Prior Year Adjustments**

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	-	-	-

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

**15. Changes in Accounts Receivable – Outstanding Imprests**

	2021-2022	2020-2021
	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	-	-
Changes in Account Receivables E= D-A	-	-

**16. Changes in Accounts Payable – Deposits and Retentions**

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	216,501.60	216,501.60
Deposit and Retentions held during the year (B)	649,504.80	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	866,006.40	216,501.60
<b>Changes in Accounts Payable E= D-A</b>	<b>649,505</b>	-

**Notes to the Financial Statements (Continued)**

**17. Other Important Disclosures**

**17.1: Pending Accounts Payable (See Annex 1)**

	<b>2021-2022</b>	<b>2020-2021</b>
	<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>

**17.2: Pending Staff Payables (See Annex 2)**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**17.3: Unutilized Fund (See Annex 3)**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	2,199,114	1,568,285
Use of goods and services	4,167,609	7,057,144
Amounts due to other Government entities (see attached list)	14,450,000	47,337,024
Amounts due to other grants and other transfers (see attached list)	7,758,945	41,717,037
Other payments	1,669,257	500,000
Acquisition of assets	111,600	2,042,372
AIA	-	5,000
Funds pending approval		-
<b>Total</b>	<b>30,356,525</b>	<b>100,299,524</b>

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	39,255,160	39,375,234
<b>Total</b>	<b>39,255,160</b>	<b>39,375,234</b>

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

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

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Compensation of employees		2,199,114	1,620,632	Bank balance
Use of goods & services		4,167,609	7,062,144	Bank balance/funds not received
	<b>sub-total</b>	<b>6,366,722</b>	<b>8,682,776</b>	
<b>Amounts due to other Government entities</b>				
A.I.C Ngorngoroi Primary School	construction of a classroom/Land purchase		700,000	Funds Not received
Barsumbat Primary School	construction of 2 classrooms/pit latrine		2,000,000	Funds Not received
Chemosing Primary School	construction 2 classrooms and furniture		1,550,000	Funds Not received
Chemurgoi Primary School	construction of a classroom		700,000	Funds Not received
Kabelyo Primary School	renovation of classrooms		1,000,000	Funds Not received
Kaberewo Primary School	construction of a classroom		700,000	Funds Not received
Kapengong primary School	Construction of a classroom	700,000		Bank Balance
Kamoi Primary School	renovation of classrooms		800,000	Funds Not received
Kapchebit Primary School	construction of a classroom		700,000	Funds Not received
Kapchepsar Primary School	construction of a classroom		700,000	Funds Not received

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Kapcherop Primary School	construction of a classroom and completion		1,000,000	Funds Not received
Kaptabuk Primary School	renovation of classrooms	600,000		Bank Balance
Kapkoros Primary School	construction of a classroom		700,000	Funds Not received
Koitugum Primary School	renovation of classrooms	800,000		Bank Balance
Kaplong'on Primary School	construction of a classroom		700,000	Funds Not received
Kapsaina primary School	construction of a classroom		700,000	Funds Not received
Kapsait Primary School	purchase of beds	150,000		Bank balance
Kapsigot Primary School	Construction of 3 classrooms		1,500,000	Funds Not received
Kaptapkiting Primary School	purchase of land	1,000,000		Funds Not received
Kasaon Primary School	construction of a classroom		700,000	Funds Not received
Kibirech Primary School	renovation of classrooms	300,000		Funds Not received
Kibuga primary School	construction of a classroom	700,000		Funds Not received
Kilos Primary School	construction 2 classrooms		1,400,000	Funds Not received
Kipkener Primary School	construction of a classroom		700,000	Funds Not received
Moek Kapkures	classroom construction	1,000,000		Bank Balance/funds not received
Kipsaiya Primary School	renovation of classrooms	1,000,000		Funds Not received
Kipsambach Primary School	Completion of 1 Classroom & Construction of Pit Latrine		500,000	Funds Not received
Kipsetan Primary School	construction of a septic tank		900,000	Funds Not received
Kipsinot Primary School	renovation of classrooms	600,000		Bank Balance
Kitonget Primary School	construction of classrooms	700,000		Funds Not received
Koibarak Primary School	renovation of classrooms	600,000		Funds Not received
Koitiilial Primary School	construction of administration block		1,600,000	Funds Not received
Kondabilet Primary School	construction of 2 classrooms		1,400,000	Funds Not received

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Lamaon Primary School	purchase of land	1,200,000	1,200,000	Funds Not received
Metibelio Primary School	construction of a classroom		700,000	Funds Not received
Mindiliwo Primary School	purchase of land	1,500,000	1,500,000	Funds Not received
Nerkwo Primary School	renovation of classrooms	600,000	600,000	Funds Not received
Sangurur Primary School	construction of a classroom		700,000	Funds Not received
Sinon Primary School	renovation of classrooms		600,000	Funds Not received
St. Paul Kapachelos Primary School	construction of 2 classrooms		1,400,000	Funds Not received
Simbeywet Primary School	Construction of one classroom	700,000		Bank Balance
Terikmoi Primary School	construction of a classroom		700,000	Funds Not received
Tunyo Primary School	renovation of classrooms		500,000	Funds Not received
education projects	construction of a classroom		730,000	Funds Not received
<b>Secondary School Projects</b>				
Kondabilet Sec School	construction of tuition and administration block		4,000,000	Funds Not received
Chebai Boys Sec. School	construction of a dormitory		1,500,000	Funds Not received
Chebiemit Boys High School	construction of a dormitory		2,000,000	Funds Not received
Jemunada Sec. School	completion of laboratory	200,000	200,000	Funds Not received
Yemit Boys Sec. School	construction of a dinning hall		4,000,000	Funds Not received
Kipkundul Day Sec. School	construction of pit latrines	600,000	600,000	Funds Not received
Chebai Day Secondary School	purchase of land	1,500,000		Bank balance
<b>Sub-Total</b>		<b>14,450,000</b>	<b>47,030,000</b>	
<b>Amounts due to other grants and other transfers</b>				
<b>Environment Projects</b>				
Chepkum Primary School	water tank installation and tree planting	150,000		Bank balance

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Tembu Primary School	water tank installation and tree planting	150,000		Bank balance
Kamoi Primary School	water tank installation and tree planting		120,000	Funds not received
Kapsowar Primary School	water tank installation and tree planting		120,000	Funds not received
Kipkermen Primary School	water tank installation and tree planting		120,000	Funds not received
Koitiilial Sec. School	water tank installation and tree planting		120,000	Funds not received
Kolelach Primary School	water tank installation and tree planting		120,000	Funds not received
Seret Primary School	water tank installation and tree planting		120,000	Funds not received
<b>Sports Projects</b>				
Chebororwa Primary School	Purchase of sports equipment	270,000		Funds not received
Kapcherop Primary School	Purchase of sports equipment	212,200		Funds not received
<b>Emergency Projects</b>	To cater for unforeseen eventualities in the Constituency	3,046,664		Bank Balance/funds not received
<b>BURSARY</b>	<b>Payment of Bursary for needy students</b>	<b>42,081</b>	<b>34,549,839</b>	Bank balance
	<b>social security (NHIF)</b>	<b>3,888,000</b>		
Koibarak Chief's Office	Completion of chiefs office		220,000	Bank Balance
<b>Sub-Total</b>		<b>7,758,945</b>	<b>42,039,376</b>	
<b>Acquisition of assets</b>				
Purchase of Laptop	Purchase of Laptop	100,000		procured
Renovation of NG-CDF Office	Renovation of NG-CDF Office	11,600		balance
<b>Others (specify)</b>				
CIH	CIH Kipkener Library	1,169,257		Funds not received
Roads	Sisiya Arror Road	500,000		Pending project
<b>Sub-Total</b>		<b>1,780,857</b>	<b>2,542,372</b>	
Funds pending approval	<b>AIA</b>	<b>5,000</b>	<b>5,000</b>	

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<b>Grand Total</b>		<b>30,356,525</b>	<b>100,299,524</b>
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**Annex 4 – Summary of Fixed Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2020/21</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2021/22</b>
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			2,945,214
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>27,702,707</b>

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**Annex 5 –PMC Bank Balances as at 30<sup>th</sup> June 2022**

PMC	Bank	Account number	Date opened	Bank Balance 2021/22	Bank Balance 2020/21
A.I.C. cheles mixed day sec school	EQUITY	1570266421619	27/06/2019	467,693.50	2,792,705.50
A.I.C. Ngongroroi Primary School	EQUITY	1570271484635	12/03/2020	801,000.00	1,000.00
Arror Chief's Office	KCB	1253642788	10/05/2018	577,089.00	-
Barsumbat Pri School	KCB	1145687849		201,632.50	643.5
Barsumbat Sec Schools	KCB	1164873849		682,870.00	682,870.00
Boroon Primary School	KCB	1266007628		-	701,853.00
Chebai Primary School	ACCESS	250130000073	23/05/2020	150,122.00	4,052
Chebara Girls Sec School	KCB	1103202677		-	-
Chebara Primary School	KCB	1274093643		-	-
Chebiemit Boys' Sec School	KCB	1127643460		54,771.40	330.4
Chebiemit Primary School	KCB	1182473156		-	-
Chebiemit Tac Office	EQUITY	1570261738888	12/09/2017	1,580.00	1,580.00
Chebororwa Acc's	EQUITY	1570271377448	16/09/2018	51,473.00	-
Chebororwa Primary Sch	KCB	1233615939		4,684.00	4,684.00
Chemulany Primary School	KCB	1256560693		4,679.00	-
Chemurgoi Primary School	KCB	1129228487		158,379.00	1,120.00
Chepkawai Pri School	KCB	1182623093		22,985.50	723,906.50

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Date opened</b>	<b>Bank Balance 2021/22</b>	<b>Bank Balance 2020/21</b>
Chepkum Primary School	KCB	1171970587		801,253.50	59,328.50
Chepsigor Primary School	KCB	1131014847		3,323.95	491,272.95
Cheptongei Day Sec School	KCB	1279438916		-	63,887.00
Cheptongei Primay School	KCB	1233953737		163,382.00	501,330.00
Cheptulon Primary School	KCB	1169763162	3/10/2016	555,112.00	1,112.00
Chesingei Primary School	KCB	1252254431	14/05/2020	-	200,199.00
Chesubet Pri School	KCB	1176774239		10,112.00	-
Chesuman Primary School	KCB	1176744119	12/08/2019	2,185.50	336,911.50
Chogoo Primary School	KCB	1203543441		-	313,293.70
Emkew Primary School	KCB	1206173173		685,799.00	-
Hossen Mixed Sec School	KCB	1124367683		11,391.00	53,852.00
Jemunada Primary School	EQUITY	1570280318539		120,625.00	8,060.00
Kabaillel Primary School	KCB	1242797203		143.00	2,002,297.00
Kabarak Primary School	EQUITY	1570279828493	5/3/2016	483.00	126,855.00
Kabelyo Primary School	NBK	1024027718000		6,185.50	-
Kaberewo Mixed Day Sec School	EQUITY	1570267208863		92,431.00	92,431.00
Kamasat Primary School	EQUITY	1570279998351		150,188.00	601,265.00
Karnoi Chiefs Office	ACCESS	250130000023		40.00	40

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PMC	Bank	Account number	Date opened	Bank Balance 2021/22	Bank Balance 2020/21
Kamoi Primary School	KCB	1183533136		19,877.00	245
Kamuseny Primary School	KCB	1135261725		32,927.00	701,947.00
Kapchebit Primary School	KCB	1170572650		124,769.50	~
Kapchepsar Primary School	ACCESS	250130000099		311,482.00	1,686
Kapcherop Boys Sec School	KCB	1131103998		~	~
Kapcherop Primary School	KCB	1176749897		1,074,274.00	~
Kapchesewes Primary Sch	KCB	1236404696		~	~
Kapengong Primary School	KCB	1179533194		~	~
Kapkanyar Primary Sch	TNB	252136001		150,000.00	~
Kapkata Primary School	KCB	1148166262		2,091.00	2,091.00
Kapkochur Primary School	KCB	1212656121		601,368.00	~
Kapkoros Girls Sec. School	KCB	1119743370		3,258,666.00	~
Kapkoros Primary School	EQUITY	1570279547849		73,247.00	61
Kapkutung Primary School	EQUITY	1570268366668	4/10/2016	252,045.00	2,045.00
Kaplenge Primary School	EQUITY	1570264190307		85,170.00	~
Kaplongon Primary School	KCB	1127975250		165.00	~
Kapsaina Primary School	EQUITY	1570277459922		85,727.70	2,476.70
Kapsigot Primary School	KCB	1179043030		2,985.00	~

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PMC	Bank	Account number	Date opened	Bank Balance 2021/22	Bank Balance 2020/21
Kapsiw Primary School	EQUITY	1570279142006		600,170.00	160
Kapsowar Adm Police Line	EQUITY	1570263526464	12/06/2016	-	-
Kapsowar Boys Sec. School	KCB	1112027017		120,974.50	120,974.50
Kapsowar Primary School	KCB	1234159163		8,067.00	798
Kapsumai Primary School	KCB	1207092312		2,450.00	-
Kaptabuk Mixed Day Sec. School	KCB	1127756311		-	7,357,905.00
Kaptabuk Primary School	KCB	1136946616		101,024.50	-
Kaptapking Pri School	TNB	251997002		-	-
Kaptek Primary School	KCB	1137476168		-	-
Kapterit Asst. Chiefs Office	ACCESS	250130000071		1,285.00	400,385
Kapterit Primary School	KCB	1131299280		700,852.00	-
Kapterit Sec School	KCB	1254507914		7,077.00	7,077.00
Kaptiony Primary School	KCB	1133554636		285,063.00	285,063.00
Kasaon Primary School	EQUITY	1570263526464	7/10/2018	1,136.10	-
Kasubwa Mixed Sec School	KCB	1253873488		1,610.00	1,610.00
Kasubwa Primary School	KCB	1176966871		608,809.00	8,809.00
Katgok Primary School	KCB	1269886770		84,167.00	2,227,769.00

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PMC	Bank	Account number	Date opened	Bank Balance 2021/22	Bank Balance 2020/21
Kemeloi Primary School	KCB	1213109698		50,082.00	2,735.00
Kerer Chiefs Office	KCB	1160590370		771.30	771.3
Kerio Valley KMTC	KCB	1297788850		9,999,160.00	
Kibirech Pri School	KCB	1201027462		97,061.50	-
Kibuga Primary School	ACCESS	250130000077	25/04/2020	3,237.00	803,237
Kilima Primary School	KCB	1204223726		405,278.00	405,278.00
Kilos Primary School	KCB	1130435547		86,839.00	100,231.00
Kimnai Girls Sec School	KCB	1128790386		3,614.50	-
Kipkener Primary School	KCB	1202028039		602.50	-
Kipkermen Primary School	KCB	1176750151		3,092.00	-
Kipkundul Pri School	KCB	1131072219		173,829.00	-
Kiplabai Primary School	KCB	1183265689		1,001,977.50	1,977.50
Kiplegetet Primary School	KCB	1183842708		300,395.00	300,395.00
Kipsaiya Chiefs Office	EQUITY	1570280110850	5/4/2020	8,835.50	8,835.50
Kipsaiya Primary School	KCB	1138802638		1,822.00	1,822.00
Kipsambach Primary School	KCB	1178077217		15,879.50	494.5
Kipsero Primary School	KCB	1253786178		-	-
Kipsetan Primary School	KCB	1131071948		-	-

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PMC	Bank	Account number	Date opened	Bank Balance 2021/22	Bank Balance 2020/21
Kipsinot Primary School	EQUITY	1570280190658	13/10/2017	3,200.00	3,200.00
Kipteber Primary School	TNB	252925001		443.00	-
Kiptenoi Primary School	KCB	1135795738		-	-
Kitonget Primary School	KCB	1145621589		5,961.50	10,035.50
Kitonget Pri School	KCB	1145621589		-	-
Koibarak Chiefs Office	EQUITY	1570280117273	24/07/2019	309.50	111.5
Koibarak Primary School	KCB	1183722648		605,915.95	-
Koisungur Sec School	KCB	1129119998		120,221.50	120,221.50
Koitifilial Pri School	KCB	1135605580		-	-
Koitifilial Sec. School	KCB	1127118528		3,015,134.00	130,209.00
Koitugum Primary School	KCB	1131820991		802,828.00	-
Kokwongoi Primary School	KCB	1180166647		-	-
Kolelach Primary School	KCB	1145639445		85,010.08	-
Kondabilet Chiefs Office	KCB	1201790972		-	-
Kondabilet Sec. School	NBK	1021028749000	12/05/2014		
Kongibsebe Primary School	KCB	1250310016		2,065.00	2,065.00
Korongoi Mixed Sec Sch	TNB	252932001		-	-
Lamaon Primary School	KCB	1238615023		240.00	240

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PMC	Bank	Account number	Date opened	Bank Balance 2021/22	Bank Balance 2020/21
Lawich Primary School	KCB	1234133296		415,607.00	-
Lochin Primary School	NBK	1024081815700		-	-
Matira Primary School	KCB	1179339010		1,137.00	1,788.00
Mindiliwo Pri School	KCB	1147106797		-	-
Moek Kapkures Primary School	KCB	1182313930		396,465.45	-
Mosongo Primary School	KCB	1265650462			3,705.00
Mugula Primary School	KCB	1265650926		2,796.00	50,065.00
Nerkwo Primary School	KCB	1199540897		539,645.40	252,271.40
Nerkwo Small Home For PH	KCB	1201579589		51,070.00	51,070.00
Resim Asst Chiefs Office	KCB	1200927591		109,084.50	1,325.50
Sebelit Primary School	KCB	1127852175		993.75	8,728.75
Seret Primary School	KCB	1183960689		1,744.00	-
Shoe 4 Africa Pry School	TNB	252517001	12/9/2020	-	-
Simat Primary School	KCB	1179223314		45,402.00	-
Sinon Primary School	KCB	1183617909		43,189.00	-
Sitoton Primary School	KCB	1146537778		52,947.45	
Soiyo Primary School	KCB	1151660205		638.95	638.95
St. Joseph's Ielan sec school	Equity	1570278516387	24/08/2020	2,057.50	3,662,837.50

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PMC	Bank	Account number	Date opened	Bank Balance 2021/22	Bank Balance 2020/21
St. Anthony Saniak Pri Sch	KCB	1286027276		10,332.00	197,950.00
St. Benedicts Arror Sec School	KCB	1131099699		1,414,780.00	1,059,011.00
St. Christopher Tartar Pri School	KCB	1235475379		479,379.00	1,409,799.00
St. Josephs Kipkutee Pri. School	KCB	1171920849		43,681.50	38,913.50
St. Joseph's Lawich Sec Sch	KCB	1275242049	25/05/2015	1,505,756.80	-
St. Marks Lifei Mixed Day Sec. Sch.	Equity	1570270072457	2/03/2016	-	-
St. Monica Sinon Sec School	KCB	1151077488		165,699.45	165,699.45
St. Pauls Kapchelos Primary Sch	KCB	1176941755		15,836.00	-
St. Peters Kapkata Sec School	KCB	1130791580			3,504,449.50
St. Stephen Koitugum Sec School	KCB	1183803788		2,396.05	1,282.05
St. Teresa G.Sec Sch-Koibarak	KCB	1235016706			741,309.00
St.Jacinta Chebororwa Girls	KCB	1127745077		2,505,678.50	-
Tekwei Primary School	EQUITY	300264335407	13/05/2020	436.50	1,791,180.00
Tembu Primary	TNB	250632001	5/9/2019	-	-
Tenden Primary School	KCB	1179339398		37,095.00	50,795.00
Terikmoi Primary School	KCB	1145640206	12/1/2017	74,199.50	-
Torokwo Primary School	KCB	1268026123	3/10/2017	1,289.00	1,289.00
Tunyo Primary School	KCB	1201363918	5/07/2019	6,536.00	1,701.00

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PMC	Bank	Account number	Date opened	Bank Balance 2021/22	Bank Balance 2020/21
Yatia Primary School	KCB	1232841854	3/5/2020	1,057.55	718.55
Yatoi Primary School	ACCESS	250130000062	26/08/2021	59,682.00	1,297
Yemit Boys Secondary Sch	KCB	1103249444	1/06/2014	548,264.50	-
Yemit Girls' Sec School	KCB	1128761149	24/04/2017	3,030.00	3,503,882.00
Yemit Primary School	EQUITY	1570280360101	15/01/2020	130,700.00	93,680.00
<b>TOTAL</b>				<b>38,854,160</b>	<b>26,410,551</b>

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Ref:2019-2020-1-01-0148-09-12	Transfer to Other Government Entities-Construction of a Multipurpose Hall Yemit Boys-Ksh 4,000,000 lack of Monthly expenditure returns, inspection and acceptance reports. The project appeared stalled.	NG-CDFC allocated additional funding in 2020/2021 to complete the project. Project done in phases. Part of the documentation availed.	Not-Resolved	30th October 2022

  
Milcah Sugut  
Ag.Fund Account Manager.