

REPUBLIC OF KENYA



*Enhancing Accountability*

## REPORT

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DATE: 05 MAR 2025 Wednesday

TABLED BY:	Hon. Owen Binyi, MP Deputy leader of the majority
CLERK-AT-THE-TABLE:	Kesteven Ngiand

ON

## NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE, 2024

Revised 30<sup>th</sup> June 2024

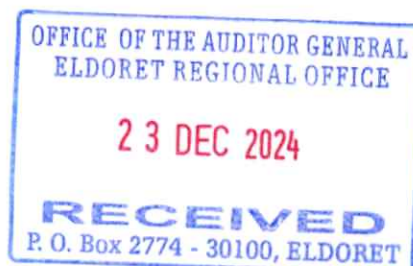


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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**  
**MARAKWET WEST CONSTITUENCY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2024**

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



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

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<b>Table of Contents</b>	<b>Page</b>
1. Acronyms and Definition of Key Terms .....	ii
2. Key Constituency Information and Management .....	iii
3. NG-CDFC Chairman’s Report .....	vii
4. Statement of Performance Against Predetermined Objectives for FY 2023/24.....	xi
5. Governance Statement .....	xiii
6. Environmental and Sustainability Reporting.....	xiii
7. Statement of Management Responsibilities .....	xxi
8. Report of the Independent Auditors on The NGCDF- Marakwet West Constituency .....	xxiii
9. Statement of Receipts and Payments for the Year Ended 30th June 2024 .....	1
10. Statement of Assets and Liabilities as at 30th June, 2024 .....	2
11. Statement Of Cash Flows for The Year Ended 30th June 2024 .....	3
12. Summary Statement of Appropriation for The Year Ended 30 <sup>th</sup> June 2024 .....	4
13. Budget Execution By Sectors And Projects For The Year Ended 30 <sup>th</sup> June 2024.....	6
14. Significant Accounting Policies.....	15
15. Notes To the Financial Statements.....	19
16. Annexes.....	30

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

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**1. Acronyms and Definition of Key Terms**

**A. Acronyms**

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

**B. Definition of Key Terms**

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

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

## **2. Key Constituency Information and Management**

### **(a) Background information**

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

### **Mandate**

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

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

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

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

**Vision**

Equitable Socio-economic development countrywide.

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

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

	Designation	Name
1.	AIE holder	Jepletting Mary
2.	National Sub-County Accountant	Chirchir Stephen
3.	Chairman NGCDFC	Onon Gilbert
4.	Member NGCDFC	Rispher Kibet

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF MARAKWET WEST Constituency Headquarters**

P.O. Box 110-30705  
NGCDF Building  
Kapsowar , KENYA.

**(f) NGCDF MARAKWET WEST Constituency Contacts**

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

**(g) NGCDF MARAKWET WEST Constituency Bankers**

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

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

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Family bank  
Eldoret west branch  
P.o.box  
Eldoret.

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

**(h) Independent Auditor**

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

**(i) Principal Legal Adviser**

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

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



**GILBERT ONON  
CHAIRMAN-NG-CDF MARAKWET WEST**

NG-CDF Marakwet west in the financial year ended 30<sup>th</sup> June 2024 had a budget of Kshs 196,060,834 During The financial year the final budget was Kshs 316,903,614 comprised of allocation of kshs 196,060,834 during the financial year funds received from the board is Kshs representing 216,049,053 representing 68% of the entire budget.

The total payments during the year were kshs 214,922,745 translating to an average total budget performance of 82%

Moreover, constituency faced some challenges during project implementations the financial year which include poor road network, in adequate capacity and proper budget estimates

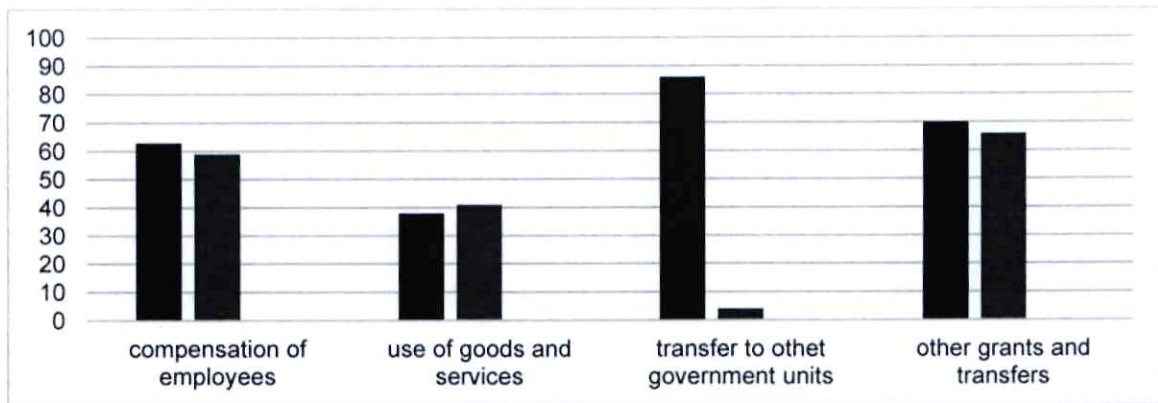
To Ensure that the best results are achieved, NG-CDFC has put the following recommendations

- absolutely transited from Labour Based to Full contract hence improving project quality
- Ensure that the equip PMC a rigorous training so that quality results are attained

**2022/2023 FY percentage utilization difference compared with 2023/2024 FY**

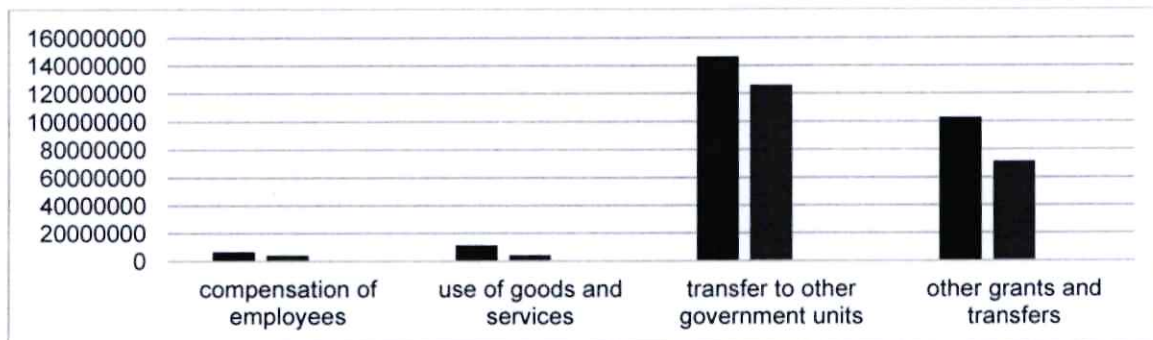
vote head	2023/2024 % utilization	2022/2023 % utilization
Compensation of employee	60%	59%
Use of goods and services	38%	41%
Transfer to other Government units	86%	4%
Other grants and transfers	70%	66%
Acquisition of assets	0%	3%
Total average percentage	68%	34.6%

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



**2023/2024 final budget compared with actual payments**

	Final budget	Actual payments
Compensation of employees	6,887,967	4,289,719
Use of goods and services	11,369,057	4,358,479
Transfer to other Government units	146,658,176	126,208,176
Other grants and transfers	102,874,726	71,632,445



During the financial year 2023-2024 financial year most of the projects were initiated under full contracts and the NG-CDFC has applauded the full contract since the projects meets the quality standards.

However, through the engagements of public works sub county procurement has let to quality project

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

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**Achievements**

**Education**

Funds were used for construction of classrooms, laboratories, dormitories, latrines, administration block and purchase of land. During the year 4 classrooms, and 1 administration block were completed and currently in use. Funding education has contributed to improved enrolment, retention and transition rates it has also help reduce the burden of education for low-income families. Since we shifted from labour based to contract based which has let to incredible projects hence quality and value for funds.

**Bursary**

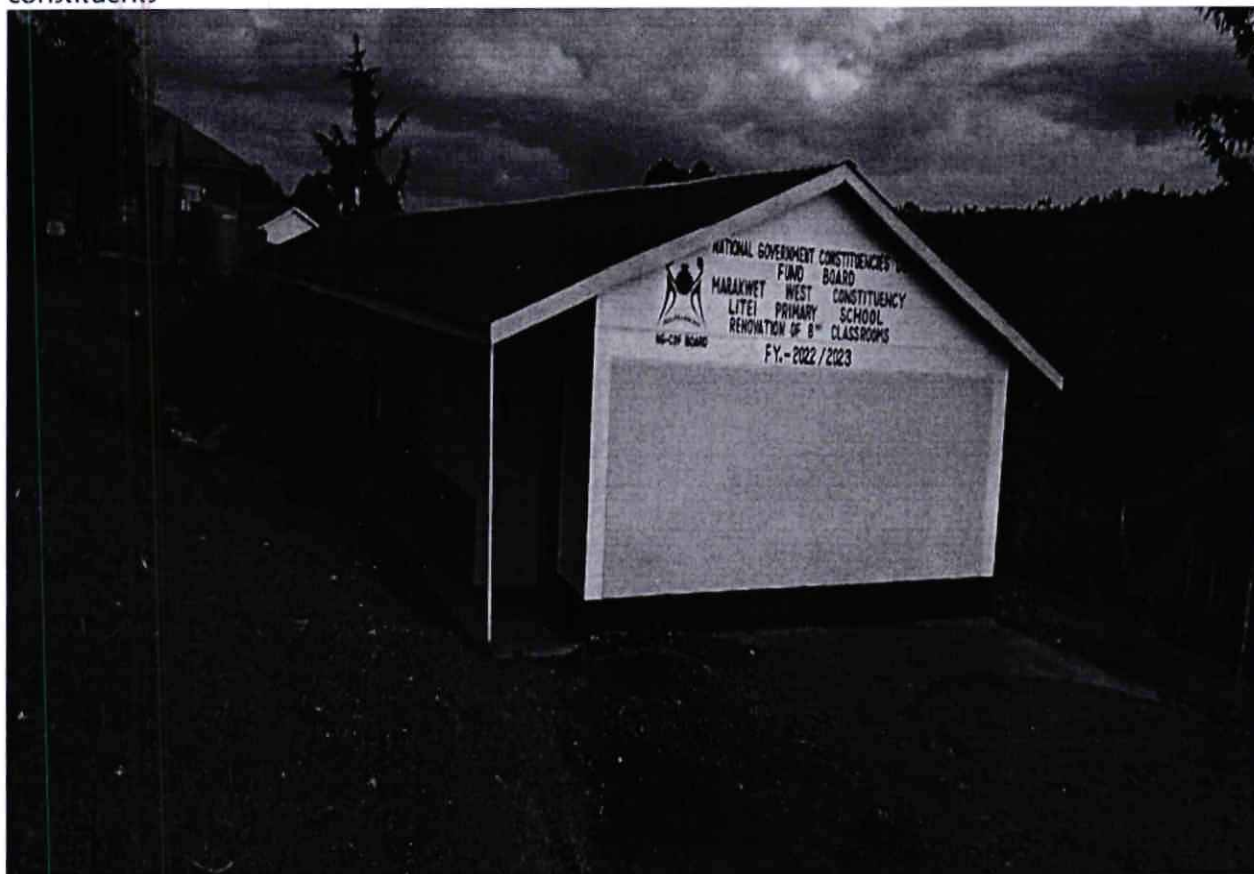
Bursary funds were used to support orphan's and needy students in secondary schools and institutions of higher learning however we initiated a special need bursary for the challenged students and bursary for driving schools whereby we sponsored 78 students to Driving school in the constituency thus increasing transition rate from secondary to institutions of higher learning while reducing the burden of education for low-income families, moreover creating employment to the Drivers.

**Environment Sector**

The funds were used for purchase and planting of tree seedlings and tanks

**Security Sector**

Funds were used for construction of 5 chief's offices, whereby 1 chiefs' office is complete This has enabled the chiefs to have good working environment hence better and quality service to the constituents



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



**Emerging Issues, Challenges, and Recommendations**

No	Challenge	Action done to overcome the challenge
1.	High demand of the limited funds for infrastructural expansion due to 100% transition requirement	NG-CDFC allocated funds to the projects according to needs and priorities of the people
2.	Collapsing toilets due to heavy rains and loose soils in several institutions	NG-CDFC allocated emergency funds to the affected institutions for construction of toilets and septic tanks
3.	Low level of project management committees' knowledge on procurement	NG-CDFC facilitated training of project management committees on procurement laws and regulations
4.	Public works Bills of Quantity costs being higher than the allocated funds for the project by NG-CDFC	Clerk of works Customized the BQs to match the allocated funds in assistance from the public works
5.	The land valuation for the construction id not standard	Land valuation officers were engaged.

.....  
**Name: Gilbert Onon  
 Chairman NGCDF Committe**

**4. Statement of Performance Against Predetermined Objectives for FY 2023/24**

**Introduction**

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

The key development objectives of the *NGCDF MARAKWET WEST Constituency 2022-2027* plan are to:

To improve access to and quality of education

*(Enumerate the key objectives of the constituency as per the Strategic Plan)*

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

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

<b>Constituency Sector</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels	In FY 23/24 -we increased number of classrooms by 29, dormitories by 4, laboratories by 1 and multipurpose halls by 2 - Bursary beneficiaries at all levels were as per the attached schedules
Security	To enhance and sustain security in the Constituency	Construct offices in locations and Sub-locations where there are none	Number of physical usable infrastructure	Constructed 2 chiefs' offices
Environment	To promote sustainable environment management practices	Promote water harvesting and environmental conservation techniques	Number of institutions supported with environmental conservation techniques.	Supported 5 schools with environmental conservation and water harvesting.
Sports	Nurture and promote youth	Promote sporting activities through improvement of	Number of school field graded	One school was supported with a sporting activity during the year.

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

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	sporting talent	facilities		
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.

## **5. Governance Statement**

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

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

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

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

The current NGCDFC members were gazetted in 21<sup>st</sup> November 2022 and the first meeting was held in January, 2023

The persons appointed are drawn from different groupings as follows:

- |                |                  |           |
|----------------|------------------|-----------|
| • Male Youth   | - Onon Gilbert   | -Chairman |
| • Male Adult   | - Paul Changwony | - Member  |
| • Female adult | - Alice Kilimo   | - Member  |
| • Female Youth | - Hellen Kemboi  | - Member  |

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

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- PWD REP - Lyndah Kiptoo - Member
- Co-opted Member - Timothy Kipruto - Member
- Nominee of constituency Office - Ronald Kanda - Member
- Nominee of constituency Office - Rispher Kibet - Secretary

**b. NG-CDFC Tenure**

As per the Act Section 43 (8) the term of the National Government development Constituency Committee shall be two years.

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

As per the NGCDF Regulations section 10 the functions of the NGCDFC shall be;

- Consider all project proposals from all the wards in the constituency rank the projects according to priority and submit the project proposal to the board for approval.
- Ensure formation of project management committees and opening of project management committee bank accounts.
- Build the capacity of the Project Management committees and sensitize the community on the operation of the fund.
- Ensure the project receive adequate funding by Consulting with relevant government department to ensure that the cost estimates for the projects are realistic and projects are completed within three years.
- Monitor the implementation of projects and prepare project reports and submit to the Board.
- Ensure that the principles of the public finance as provided for under Chapter Twelve of the Constitution and public finance Management legislation are observe in the Management of the Fund.
- Submit financial Statements to the Board within Sixty days of the end of the financial year.

**d. Removal of a member**

As per the act set 43 (13) states that the Constituency Committee May be removed from office on any of the following grounds;

- Lack of integrity
- Gross misconduct

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

- Embezzlement of public funds
- Bringing the committee into disrepute through unbecoming personal public behaviour
- Promoting unethical behaviour
- Causing disharmony within the committee
- Physical or Mental infirmity

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

To ensure proper governance of the fund NGCDFC are trained on management of the fund. The primary focus training exercise was to improve capacity of the NGCDFC on matters of project implementation and supervision, Procurement of works, Government Financial procedures, Audit and Corruption issue,

NG-CDF office works closely with the other departments such as the sub county treasury office, sub county procurement office, sub county internal Audit office and County works office; these offices have rendered enormous services and unconditional support to NG-CDF Office. The NGCDFC engaged their services by inviting representative from each department as facilitators in the training exercise.

The NGCDF training took 3 days and was done at Kunste Hotel Nakuru County on 9<sup>th</sup> 10<sup>th</sup> and 11<sup>th</sup> June 2024

**f. Number of meetings;**

NG-CDF Act Section 43 (11) stipulates that NG-CDFC shall meet at least 6 times in a year but the committee shall not hold more than twenty-four meetings per year including sub-committee meetings.

In Marakwet West Constituency, the NG-CDF Committee conducted 11 meetings and 1 sub-committee meetings.

	Name of committee member	Meetings held										
		18/7/23	27/8/23	19/9/23	3/10/23	7/11/23	8/12/23	10/1/24	19/1/24	23/2/24	15/03/24	23/05/24
1	Gilbert Onon	√	√	√	√	√	√	√	√	√	√	√
2	Alice Kilimo	√	√	√	√	√	√	√	√	√	√	√

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

3	Hellen kemboi	√	√	√	√	√	√	√	√	√	√	√
4	Linda Kiptoo	√	√	√	√	√	√	√	√	√	√	√
5	Timothy Kipruto	√	√	√	√	√	√	√	√	√	√	√
6	Ronald Kanda	√	√	√	√	√	√	√	√	√	√	√
7	Paul Changwony	√	√	√	√	√	√	√	√	√	√	√
8	Rispher Kibet	√	√	√	√	√	√	√	√	√	√	√

**g. Remuneration Rates**

NGCDFC are paid sitting allowances of ksh 7,000 for the Chair and Ksh 5,000 for other members.

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

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

**i. Succession plan**

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

**j. Ethics and code of conduct**

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

**k. Risk Management**

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

1. To develop and maintain a strong system of Corporate Governance and Internal Controls as the basis for a robust and secure operating environment
2. To minimize direct and indirect losses suffered by the Fund
3. To assist in ensuring that all applicable external laws and regulations are complied with
4. To assist in ensuring all internal policies, procedures, standards and control are complied with
5. To provide a greater level of transparency into the operations of the fund
6. To enable the Fund follow best practice in Risk Management
7. To establish the current level of risk within the constituency/department
8. To enable the constituency/ department detect any forthcoming risks and take the necessary action.

## **6. Environmental and Sustainability Reporting**

NG-CDF Marakwet West has allocated part of its budget on environment conservation through activities such as tree planting, energy conservation and conducting sensitization forums on climate change mitigation

### **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 Constituency's focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers, thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups, including girls and people living with disabilities.
- b. Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with 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

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

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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.

**2. Environmental performance**

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

**3. Employee welfare**

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. 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 Constituency is committed to fair and ethical market practices.

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

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

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

**5. Community Engagements-**

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

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

Marakwet West Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long-term, was submitted to the NGCDF 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 NGCDF 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 Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

.....  
**Jepletting Mary**  
**Fund Account Manager.**

## **7. Statement of Management Responsibilities**

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

The Accounting Officer in charge of the NGCDF-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, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-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, 2024, 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

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

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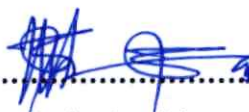
have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Marakwet West Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2024.



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



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

# REPUBLIC OF KENYA

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HEADQUARTERS  
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NAIROBI

*Enhancing Accountability*

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

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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, gazetted 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 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.

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

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

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Marakwet West Constituency set out on pages 1 to

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

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

In my opinion, except for the effect of the matter 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, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Financial Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

### **Basis for Qualified Opinion**

#### **Unsupported Project Management Committee (PMC) Bank Account Balances**

Annex 5 to the financial statements reflects PMC bank balances amounting to Kshs.89,161,325 held in one hundred and sixty-six (166) bank accounts in various commercial banks. However, the respective cash books, bank reconciliation statements and bank statements were not provided for review.

Further, there was no evidence that the accounting officer of the submitted the monthly bank reconciliation statements of any of the one hundred and sixty six (166) PMC bank accounts to the National Treasury with a copy to the Auditor-General for each of the month during the year under review.

In the circumstances, the accuracy and completeness of PMC bank balances of Kshs.89,161,325 could not be confirmed.

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

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amount reflects final receipts budget and actual on comparable basis of Kshs.316,903,614 and Kshs.260,842,780

respectively, resulting to an under-funding amounting to Kshs.56,060,834 or 18% of the budget. Similarly, the Fund spent Kshs.214,868,598 against actual receipts of Kshs.260,842,780, resulting to an under expenditure of Kshs.45,974,182 or 18% of the actual receipts.

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

My report is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

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

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular reference No. AG.4/16/3 Vol.III (33) dated 06 July, 2023.

In the circumstances, Management did not comply with the requirements of the reporting template.

### **Other Information**

Management is responsible for the other information set out on page ii to xxii which comprise of Acronyms and Definitions of Key Terms, Key Constituency Information and Management, NG-CDF Chairman' Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

# 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

### 1. Disbursements of Funds from the Board

The statement of receipts and payments reflects transfers from National Government Constituencies Development Fund Board amount of Kshs.216,049,053. During the year, the fund had an adjusted budget amount of Kshs.316,903,614. However, budgeted funds amounting to Kshs.56,060,834 or approximately 18% were not received during the year. Further funds totaling to Kshs.46,775,815 were held in the bank unutilized and not disbursed. The unutilized funds contribute to delayed projects implementation. This is contrary to Section 39(2) of the National Government Constituencies Development Fund Act, 2015 which states that the disbursement of funds to the Constituency Fund account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the allocation for the constituency and thereafter the constituency fund account shall be replenished in three equal instalments at the beginning of the second, third and fourth quarters of the financial year.

In the circumstances, delay in fund disbursements results in delay in implementation of projects or programs in the approved budget and therefore denies the residents the services and benefits accruing from completed projects.

### 2. Projects Verified

The statement of receipts and payments reflects transfers to other Government entities and other grants and other transfer amount of Kshs.126,208,176 and Kshs.71,632,445 respectively totaling to. Kshs.197,840,621. During audit, ten (10) projects costing Kshs.15,785,820 were verified and out of these projects, one (1) project costing Kshs.2,000,000 was complete and in use while nine (9) projects costing Kshs.13,785,820 were ongoing and at different levels of completion.

In the circumstances, value for money on the incomplete projects worth Kshs.13,785,820 could not be confirmed

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain

assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

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

### **Basis for Conclusion**

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control 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 control, risk management and governance.

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

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 financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

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

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

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

**Nairobi**

**31 December, 2024**

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

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

	Note	2023-2024	2022-2023
		Kshs	
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	216,049,053	88,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	6,000
<b>TOTAL RECEIPTS</b>		<b>216,049,053</b>	<b>88,006,000</b>
<b>PAYMENTS</b>			
Compensation of employees	4	4,289,719	3,428,491
Committee expenses	5	6,518,015	4,212,000
Use of goods and services	6	4,356,479	3,734,902
Transfers to Other Government Units	7	126,208,176	3,400,000
Other grants and transfers	8	71,632,445	46,841,922
Acquisition of Assets	9	-	89,500
Other Payments	10	1,863,765	-
<b>TOTAL PAYMENTS</b>		<b>214,868,598</b>	<b>61,706,815</b>
<b>SURPLUS/DEFICIT</b>		<b>1,180,455</b>	<b>26,299,185</b>


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

The Constituency financial statements were approved by the NGCDFC on \_\_\_\_\_ 2024 and signed by:

  
\_\_\_\_\_


**Chairman NG-CDF Committee**

**Name: Onon Gilbert**

  
\_\_\_\_\_

**Fund Accountant Manager**

**Name: Jepletting Mary**

  
\_\_\_\_\_

**National Sub-County Accountant**


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

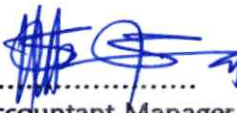
National Government Constituencies Development Fund (NGCDF)  
 Marakwet West Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2024


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

	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	11A	46,775,815	44,793,727
Cash Balances (cash at hand)	11B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>46,775,815</b>	<b>44,793,727</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>46,775,815</b>	<b>44,793,727</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	13	-	-
Gratuity	14	1,028,529	226,896
<b>NET FINANCIAL SSETS</b>		<b>45,747,286</b>	<b>44,566,830</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	15	44,566,831	19,133,652
Prior year adjustments	16	-	(866,006)
Surplus/Deficit for the year		1,180,455	26,299,185
<b>NET FINANCIAL POSITION</b>		<b>45,747,286</b>	<b>44,566,831</b>

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

  
 .....  
 Chairman NG-CDF Committee  
 Name: Onon Gilbert

  
 .....  
 Fund Accountant Manager  
 Name: Jepletting Mary


  
 .....  
 National Sub-County  
 Accountant  
 Name: Chirchir Stephen  
 ICPAK M/No: 25357


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


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

	Notes	2023-2024	2022-2023
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	216,049,053	88,000,000
Other Receipts	3	-	6,000
<b>Total Receipts</b>		<b>216,049,053</b>	<b>88,006,000</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	4,289,719	3,428,491
Committee expenses	5	6,518,015	4,212,000
Use of goods and services	6	4,356,479	3,734,902
Transfers to Other Government Units	7	126,208,176	3,400,000
Other grants and transfers	8	71,632,445	46,841,922
Other Payments	10	1,863,765	-
<b>Total Payments</b>		<b>214,868,598</b>	<b>61,617,315</b>
<b>Total Receipts Less Total Payments</b>		<b>1,180,455</b>	<b>26,388,685</b>
<b>Adjusted for:</b>			
Prior year Adjustments	16	-	-
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	801,633	(639,110)
<b>Net Adjustments</b>		<b>801,633</b>	<b>(639,110)</b>
<b>Net cash flow from operating activities</b>		<b>1,982,088</b>	<b>25,749,575</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(89,500)
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>(89,500)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>2,208,985</b>	<b>25,660,075</b>
Cash and cash equivalent at BEGINNING of the year	11	44,793,727	19,133,652
Cash and cash equivalent at END of the year	11	46,775,815	44,793,727

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

  
.....  
Chairman NG-CDF Committee  
Name: Onon Gilbert

  
.....  
Fund Accountant Manager  
Name: Jepletting Mary

  
.....  
National Sub-County  
Accountant  
Name: Chirchir Stephen  
ICPAK M/No: 25357

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

**12. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2024**

Receipts/Payments	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization	
	a	b	c=a+b	d	e=c-t	f=d/c	
	2023-2024	Opening Balance (C/Bk) and AIA	2022-2023 Outstanding disbursements	2023-2024	2023-2024		
<b>Receipts</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>		
Transfers from NG-CDF Board	196,060,834	44,793,727	76,049,053	316,903,614	260,842,780	56,060,834	82%
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>196,060,834</b>	<b>44,793,727</b>	<b>76,049,053</b>	<b>316,903,614</b>	<b>260,842,780</b>	<b>56,060,834</b>	<b>82%</b>
<b>PAYMENTS</b>							
Compensation of Employees	4,448,424	2,666,439	-	7,114,863	4,289,719	2,825,145	60%
Committee expenses	4,523,000	3,937,950	191,422	8,652,372	6,518,015	2,134,357	75%
Use of goods and services	7,750,627	3,272,430	346,000	11,369,057	4,356,479	7,012,578	38%
Transfers to Other Government Units	67,100,000	16,648,706	62,909,470	146,658,176	126,208,176	20,450,000	86%
Other grants and transfers	78,201,720	18,240,102	6,432,904	102,874,726	71,632,445	31,242,281	70%
Acquisition of Assets	2,300,000	22,100	3,000,000	5,322,100	-	5,322,100	0%
Other Payments	1,500,000	-	3,169,257	4,669,257	1,863,765	2,805,492	40%
Funds Pending Approval**	30,237,063	6,000	-	30,243,063	-	30,243,063	0%
<b>TOTAL</b>	<b>196,060,834</b>	<b>44,793,727</b>	<b>76,049,053</b>	<b>316,903,614</b>	<b>214,868,598</b>	<b>102,035,016</b>	<b>68%</b>

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

*\*\*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.**

*The underutilization of funds below 90% was a result of delayed disbursements from the board*

*The underutilization of funds under compensation of employees is due to the gratuity amount provided within the year.*

*The changes between the original and final budget are as a result of opening balance brought forward and previous year's allocation not received from the Board.*

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	102,035,016
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2024	56,060,834
	<b>45,747,286</b>
Increase/(decrease) Accounts payable	1,028,529
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
<b>Cash and Cash Equivalents at the end of the 30<sup>th</sup> June 2024</b>	<b>46,775,815</b>

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization/difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	4,448,424	2,666,439	-	7,114,863	4,289,719	2,825,145
1.2 Committee allowances	1,128,000	1,367,777	191,422	2,687,199	2,410,575	276,624
1.3 Use of goods and services	5,571,370	2,726,497	346,000	8,643,867	4,346,479	4,297,388
<b>Sub-total</b>	<b>11,147,794</b>	<b>6,760,713</b>	<b>537,422</b>	<b>18,445,929</b>	<b>11,046,772</b>	<b>7,399,157</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,150,000	-	-	1,150,000	10,000	1,140,000
2.2 Committee allowances	3,395,000	1,266,571	-	4,661,571	3,264,440	1,397,131
2.3 Use of goods and services	1,029,257	545,933	-	1,575,190	-	1,575,190
<b>Sub-total</b>	<b>5,574,257</b>	<b>1,812,504</b>	<b>-</b>	<b>7,386,761</b>	<b>3,274,440</b>	<b>4,112,321</b>
<b>3.0 Constituency Oversight Committee (Itemize as per budget)</b>						
1.2 Committee allowances		1,303,602	-	1,303,602	843,000	460,602
			-	-		-
<b>Sub-total</b>		<b>1,303,602</b>	<b>-</b>	<b>1,303,602</b>	<b>843,000</b>	<b>460,602</b>
<b>4.0 Emergency</b>						
4.1 Primary Schools						-
Chepsogor Primary School	-	-	-	-	650,000	-
Kapkoros Primary School	-	-	-	-	650,000	-
Sebelit Primary School	-	-	-	-	650,000	-
Chemurgoi Primary School	-	-	-	-	650,000	-
Kamoi Chiefs Office	-	-	-	-	650,000	-
Kaptalamwa Primary School	-	-	-	-	650,000	-
Tunyo Primary School	-	-	-	-	650,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kibigos Primary School	-	-	-	-	650,000	-
Shoe 4 Africa Primary School	-	-	-	-	650,000	-
<b>4.2 Secondary schools</b>	-	-	-	-	-	-
<b>4.3 Tertiary institutions</b>	-	-	-	-	-	-
<b>4.4 Security projects</b>	-	-	-	-	-	-
<b>unutilised emergency</b>	9,691,047	7,266,854	1,000,000	17,957,901	-	-
<b>Sub-total</b>	<b>9,691,047</b>	<b>7,266,854</b>	<b>1,000,000</b>	<b>17,957,901</b>	<b>5,850,000</b>	<b>12,107,901</b>
<b>5.0 Bursary and Social Security</b>						
5.1 Primary Schools						
5.2 Secondary Schools	30,128,673	3,576,349	-	33,705,022	28,273,705	5,431,317
5.3 Tertiary Institutions	17,000,000	2,888,000	-	19,888,000	17,885,140	2,002,860
5.4 Universities	-	-	-	-	-	-
5.5 special schools	1,000,000	400,000	-	1,400,000	521,000	879,000
5.6 Education Support Programmes	-	-	-	-	-	-
5.7 Social Security	2,682,000	-	-	2,682,000	-	2,682,000
<b>Sub-total</b>	<b>50,810,673</b>	<b>6,864,349</b>	<b>-</b>	<b>57,675,022</b>	<b>46,679,845</b>	<b>10,995,177</b>
<b>6.0 Sports</b>						
Chebororwa Primary School	-	-	270,000	270,000	270,000	-
Kapcherop Primary School	-	-	212,200	212,200	212,200	-
Constituency Sports	-	488,499	2,200,704	2,689,203	-	2,689,203
Regional Sports	-	-	350,000	350,000	-	350,000
<b>Sub-total</b>	<b>-</b>	<b>488,499</b>	<b>3,032,904</b>	<b>3,521,403</b>	<b>482,200</b>	<b>3,039,203</b>
<b>7.0 Environment</b>						
Chebiemit Primary School	-	220,400	-	220,400	220,400	-
Koisungur Primary School	-	250,000	-	250,000	250,000	-
Matira Primary School	-	250,000	-	250,000	250,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements			
		Kshs	Kshs			
Kipkener Primary School	-	250,000	-	250,000	250,000	-
Simat Primary School	-	-	-	-	250,000	-
		250,000		250,000		
Kaptalamwa Primary School	-	250,000	-	250,000	250,000	-
Barsumbat Primary School	-	250,000	-	250,000	250,000	-
Kapkoros Primary School	-	250,000	-	250,000	250,000	-
Chebai Primary School	-	250,000	-	250,000	250,000	-
Kapcherop Primary School	-	250,000	-	250,000	250,000	-
Kapterit Sec School	-	250,000	-	250,000	250,000	-
Kaptabuk Primary School	-	250,000	-	250,000	250,000	-
Kaptabuk Secondary School,	250,000	-	-	250,000	250,000	-
Chebai Mixed Secondary School,	250,000	-	-	250,000	-	250,000
Lawich Secondary School	250,000	-	-	250,000	250,000	-
Kapterit Day Secondary School.	250,000	-	-	250,000	250,000	-
Cheptongei Secondary School,	250,000	-	-	250,000	250,000	-
Tembu Primary School	-	150,000	-	150,000	-	150,000
<b>Sub-total</b>	<b>1,250,000</b>	<b>3,120,400</b>	<b>-</b>	<b>4,370,400</b>	<b>3,970,400</b>	<b>400,000</b>
<b>8.0 Primary Schools Projects</b>						
<b>(List all the Projects)</b>						
Tekwei Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Chepsigor Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Kapchelos Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Kaberewo Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Kapsaina Primary School	1,200,000	-	-	1,200,000	1,200,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Kshs	Kshs	Kshs
		Kshs	Kshs			
Kapsigot Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Tembu Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Mindililwo Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Kiplegetet Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Kipsambach Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Kitonget Primary School	500,000	-	-	500,000	500,000	-
sitoton primary school	350,000	-	-	350,000	350,000	-
Kemeloi Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Tiriya Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Kongipsebe Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Kasaon Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Mosongo Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Kamasat Primary School	1,900,000	-	-	1,900,000	1,900,000	-
Koitolial Primary School	300,000	-	-	300,000	300,000	-
Shoe 4 Africa Primary School	600,000	-	-	600,000	600,000	-
Simbeywet Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Kipkenet Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Chepkawai Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Lochin Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Ewah Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Lawich Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Kerer Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Kipkundul Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Soiyo Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Kipsetan Primary School	1,200,000	-	-	1,200,000	-	1,200,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Yemit Primary School	1,400,000	-	-	1,400,000	-	1,400,000
Seret Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Kapsowar Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Kamuseny Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Yatoi Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Chemulany Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Kaptek Primary School	1,500,000	-	-	1,500,000	1,500,000	-
Terikmoi Primary School	1,500,000	-	-	1,500,000	1,500,000	-
Kapkochur Primary School	1,500,000	-	-	1,500,000	1,500,000	-
Kapcherop Primary School	1,500,000	-	-	1,500,000	1,500,000	-
Kipsinot primary school	1,500,000	-	-	1,500,000	1,500,000	-
Kapchesewes Primary School	1,500,000	-	-	1,500,000	1,500,000	-
Lamaon Primary School	-	-	1,200,000	1,200,000	1,200,000	-
Mindililwo Primary School	-	-	1,500,000	1,500,000	1,500,000	-
Kaptapkiting Primary School	-	-	1,000,000	1,000,000	1,000,000	-
Kipkermen Primary School	-	-	500,000	500,000	-	500,000
Kipsaiya Primary School	-	-	1,000,000	1,000,000	1,000,000	-
Kibuga Primary School	-	-	700,000	700,000	700,000	-
Koibarak Primary School	-	-	600,000	600,000	600,000	-
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	-
Jemunada Primary School	-	-	1,000,000	1,000,000	1,000,000	-
Kaptapkiting Primary School	-	-	2,000,000	2,000,000	2,000,000	-
Kapteri Primary School	-	-	1,600,000	1,600,000	1,600,000	-
Kaptiony Primary School	-	-	1,600,000	1,600,000	1,600,000	-

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

Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Kshs			
		Kshs					
Katgok Primary School	-	-	2,000,000	2,000,000	2,000,000	2,000,000	-
Kilima Primary School	-	-	1,000,000	1,000,000	1,000,000	1,000,000	-
Kimnai Primary School	-	-	2,000,000	2,000,000	2,000,000	2,000,000	-
Kimnai Primary School	-	-	2,000,000	2,000,000	2,000,000	-	2,000,000
Koitugum Primary School	-	-	1,600,000	1,600,000	1,600,000	1,600,000	-
Litei Primary School	-	-	1,600,000	1,600,000	1,600,000	1,600,000	-
Nerkwo Primary School	-	-	1,000,000	1,000,000	1,000,000	1,000,000	-
Sangurur Primary School	-	-	1,400,000	1,400,000	1,400,000	1,400,000	-
Sugut Primary School	-	-	1,000,000	1,000,000	1,000,000	1,000,000	-
Yatia Primary School	-	-	2,000,000	2,000,000	2,000,000	2,000,000	-
Kiplabai Primary School	-	-	1,000,000	1,000,000	1,000,000	1,000,000	-
Chebororwa Primary School	-	800,000	-	800,000	800,000	800,000	-
Chemosong Primary School	-	2,000,000	-	2,000,000	2,000,000	2,000,000	-
Chepsigor Primary School	-	1,000,000	-	1,000,000	1,000,000	1,000,000	-
Chesubet Primary School	-	800,000	-	800,000	800,000	800,000	-
chesuman Primary School	-	1,000,000	-	1,000,000	1,000,000	1,000,000	-
Emkew Primary School	-	2,000,000	-	2,000,000	2,000,000	2,000,000	-
Kaberewo Primary School	-	300,000	-	300,000	300,000	300,000	-
Moek Kapkures primary school	-	500,000	-	500,000	-	-	500,000
Kapsait primary school	-	150,000	-	150,000	-	-	150,000
<b>Sub-total</b>	<b>48,050,000</b>	<b>8,550,000</b>	<b>30,900,000</b>	<b>87,500,000</b>	<b>73,350,000</b>	<b>73,350,000</b>	<b>14,150,000</b>
<b>9.0 Secondary Schools Projects (List all the Projects)</b>							
Koitolial Secondary School	4,200,000	-	-	4,200,000	-	-	4,200,000
Litei Secondary School	4,150,000	-	-	4,150,000	4,150,000	4,150,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and A/A	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Hossen Mixed Secondary School	2,500,000	-	-	2,500,000	2,500,000	-
Kaptiony Mixed Secondary School	3,800,000	-	-	3,800,000	3,800,000	-
Kasubwa Secondary School	3,800,000	-	-	3,800,000	3,800,000	-
Korongoi Secondary School	600,000	-	-	600,000	-	600,000
Kipkundul Day Sec. School	-	-	600,000	600,000	600,000	-
Jemunada Sec. School	-	-	200,000	200,000	200,000	-
Chebai Mixed Day Secondary School	-	1,500,000	2,000,000	3,500,000	2,000,000	1,500,000
Cheptongei Mixed Day Sec. School	-	-	2,000,000	2,000,000	2,000,000	-
Kamoi Secondary School	-	-	2,000,000	2,000,000	2,000,000	-
Kimnai Girls Secondary School	-	-	4,000,000	4,000,000	4,000,000	-
St. Benedicts Arror Girls Sec School	-	-	2,000,000	2,000,000	2,000,000	-
St. Joseph Lawich Secondary School	-	-	2,000,000	2,000,000	2,000,000	-
Koitolial Secondary school	-	-	2,000,000	2,000,000	2,000,000	-
Kondabilet Secondary school	-	-	5,831,870	5,831,870	5,831,870	-
St. Peters Marakwet Boys Sec School	-	-	4,377,600	4,377,600	4,377,600	-
Yemit Boys Secondary School	-	-	5,000,000	5,000,000	5,000,000	-
Chebai Secondary School	-	500,000	-	500,000	500,000	-
Kapcherop Boys Secondary School	-	2,598,706	-	2,598,706	2,598,706	-
St. Jacinta Chebororwa Girls Sec School	-	2,500,000	-	2,500,000	2,500,000	-
St. Joseph Lawich Secondary School	-	1,000,000	-	1,000,000	1,000,000	-
<b>Sub-total</b>	<b>19,050,000</b>	<b>8,098,706</b>	<b>32,009,470</b>	<b>59,158,176</b>	<b>52,858,176</b>	<b>6,300,000</b>
<b>10.0 Tertiary institutions Projects (List all the Projects)</b>						
10	-	-	-	-	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements			
		Kshs	Kshs			
<b>11.0 Security Projects</b>						
Jemunada Assistant Chiefs Office	2,000,000	-	-	2,000,000	2,000,000	-
Kapchebit Assistant Chiefs Office	2,000,000	-	-	2,000,000	2,000,000	-
Moiben Chiefs Office	3,000,000	-	-	3,000,000	3,000,000	-
Kipteber Chiefs Office	4,000,000	-	-	4,000,000	-	4,000,000
Marakwet West Deputy Commissioners Office	450,000	-	-	450,000	450,000	-
Kapcherop Assistant County Commissioner's Office	-	-	200,000	200,000	-	200,000
Kapsowar Chief's Office	-	-	2,200,000	2,200,000	2,200,000	-
<b>Sub-total</b>	<b>11,450,000</b>		<b>2,400,000</b>	<b>13,850,000</b>	<b>9,650,000</b>	<b>4,200,000</b>
<b>12.0 Electricity</b>						
13.3Rural Electrification and Renewable Energy Corporation	5,000,000	-	-	5,000,000	5,000,000	-
<b>Sub-total</b>	<b>5,000,000</b>			<b>5,000,000</b>	<b>5,000,000</b>	
<b>12.0 Roads</b>						
Sisiya/Arror road	-	500,000	-	500,000	-	500,000
<b>Sub-total</b>	<b>-</b>	<b>500,000</b>		<b>500,000</b>	<b>-</b>	<b>500,000</b>
<b>12.0 Acquisition of assets</b>						
12.1 Motor Vehicles (including otorbikes)	-	-	-	-	-	-
12.2 Construction of CDF office	1,200,000	11,600	3,000,000	4,211,600	-	4,211,600
12.3 Purchase of furniture and equipment	-	-	-	-	-	-
12.4 Purchase of computers	1,100,000	10,500	-	1,110,500	-	1,110,500
12.5 Purchase of land	-	-	-	-	-	-
<b>Sub-total</b>	<b>2,300,000</b>	<b>22,100</b>	<b>3,000,000</b>	<b>5,322,100</b>	<b>-</b>	<b>5,322,100</b>
<b>13.0 Others</b>						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
13.1 Strategic Plan	1,500,000	-	2,000,000	3,500,000	694,508	2,805,492
13.2 Innovation Hub-Kipkener Pri School	-	-	1,169,257	1,169,257	1,169,257	-
<b>Sub-total</b>	<b>1,500,000</b>	<b>-</b>	<b>3,169,257</b>	<b>4,669,257</b>	<b>1,863,765</b>	<b>2,805,492</b>
Funds pending approval**						
Kaploet Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Kapchumari Primary School	350,000	-	-	350,000	-	350,000
Chebai Primary School	3,972,970	-	-	3,972,970	-	3,972,970
Hossen Primary School	3,972,970	-	-	3,972,970	-	3,972,970
Kibikos Primary School	3,972,993	-	-	3,972,993	-	3,972,993
Kondabilet Mixed Day Sec School	4,168,130	-	-	4,168,130	-	4,168,130
Koitolial Secondary School	2,000,000	-	-	2,000,000	-	2,000,000
Kapsowar Boys High School	5,000,000	-	-	5,000,000	-	5,000,000
St Peters Marakwet Boys High School	5,000,000	-	-	5,000,000	-	5,000,000
Chesubet Secondary School	800,000	-	-	800,000	-	800,000
AIA	-	6,000	-	-	-	6,000
<b>Sub-total</b>	<b>30,237,063</b>	<b>6,000</b>	<b>-</b>	<b>30,243,063</b>	<b>-</b>	<b>30,243,063</b>
<b>Total</b>	<b>196,060,834</b>	<b>44,793,727</b>	<b>76,049,053</b>	<b>316,903,614</b>	<b>214,868,598</b>	<b>102,035,016</b>

*(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. This statement totals should time to totals of statement in schedule 12*

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

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**14. Significant Accounting Policies**

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

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

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

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

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

**2. Reporting Entity**

The financial statements are for the NGCDF-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. Recognition of Receipts**

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

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

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

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

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

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

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**Other receipts**

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

**c. 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.

**d. External Assistance**

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

**5. Recognition of payments**

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

**a) Compensation of Employees**

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

**b) Use of Goods and Services**

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

**c) Acquisition of Fixed Assets**

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

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

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

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**6. In-kind contributions**

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

**7. Cash and Cash Equivalents**

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

**8. Accounts Receivable**

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

**9. Accounts Payable**

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

**10. Pending Bills**

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

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

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**11. Unutilized Fund**

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

**12. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 15<sup>th</sup> June 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**13. Comparative Figures**

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

**14. Subsequent Events**

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

**15. Prior Period Errors**

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

**16. Related Party Transactions**

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

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

**15. Notes To the Financial Statements**

**1. Transfers from NGCDF Board**

Description	2023-2024	2022-2023
	Kshs	Kshs
NGCDF Board		
AIE NO B185168	-	7,000,000
AIE NO B185453	-	6,000,000
AIE NO B185708	-	15,000,000
AIE NO B206023	-	5,000,000
AIE NO B206470	-	12,000,000
AIE NO B205815	-	12,000,000
AIE NO B207577	-	16,000,000
AIE NO B207743	-	15,000,000
AIE NO B214358	63,960,174	-
AIE NO B214136	12,088,879	-
AIE NO B225135	30,000,000	-
AIE NO B226132	30,000,000	-
AIE NO B226342	10,000,000	-
AIE NO B226489	40,000,000	-
AIE NO B214830	30,000,000	-
<b>TOTAL</b>	<b>216,049,053</b>	<b>88,000,000</b>

**2. Proceeds From Sale of Assets**

	2023-2024	2022-2023
	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>

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

**3. Other Receipts**

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

**4. Compensation Of Employees**

	2023-2024	2022-2023
	KShs	KShs
NG-CDFC Basic staff salaries	2,570,450	2,092,851
Personal allowances paid as part of salary		
House Allowance	359,600	255,000
Transport Allowance	400,000	219,300
Leave allowance	-	-
Gratuity to contractual employees	801,633	768,148
Employer Contributions Compulsory national social security schemes	111,240	93,192
Employer Contributions Compulsory Housing levy	44,796	-
Employer contributions to National Industrial Training Authority	2,000	-
<b>Total</b>	<b>4,289,719</b>	<b>3,428,491</b>

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

**5. Committee Expenses**

	2023-2024	2022-2023
	Ksh	Ksh
<b>A.NG CDFC</b>		
Sitting allowance	2,410,575	2,479,000
Other committee expenses	3,264,440	1,517,000
<b>Sub total</b>	<b>5,675,015</b>	<b>3,996,000</b>
<b>B. Constituency Oversight Committee</b>		
Allowances	825,000	216,000
Other committee expenses	18,000	-
<b>Sub total</b>	<b>843,000</b>	<b>216,000</b>
<b>Total (A+B)</b>	<b>6,518,015</b>	<b>4,212,000</b>

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

**6. Use of Goods and services**

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	69,760	11,799
Communication, supplies and services	574,099	122,546
Domestic travel and subsistence	814,300	145,450
Printing, advertising and information supplies & services	23,730	5,250
Rentals of produced assets	-	-
Training expenses	10,000	1,613,100
Hospitality supplies and services	533,230	32,850
Insurance costs	-	79,285
Specialized materials and services	-	-
Office and general supplies and services	646,747	606,320
Fuel, oil & lubricants	863,965	760,010
Bank Charges	49,426	
Other operating expenses	-	26,850
Security operations	11,850	
Routine maintenance – vehicles and other transport equipment	753,126	-
Routine maintenance – other assets	6,146	288,842
Other operating expenses	-	42,600
<b>Total</b>	<b>4,356,479</b>	<b>3,734,902</b>

**7. Transfer To Other Government Units**

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers To Primary Schools	73,350,000	3,400,000
Transfers To Secondary Schools	52,858,176	-
Transfers To Tertiary Institutions	-	-
<b>Total</b>	<b>126,208,176</b>	<b>3,400,000</b>

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

**8. Other Grants and Other transfers**

	2023-2024	2022-2023
	KShs	KShs
Bursary – secondary schools	28,273,705	27,688,000
Bursary – tertiary institutions	17,885,140	13,905,922
Bursary – special schools	521,000	-
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	2,682,000
Electricity projects	5,000,000	-
Security projects	9,650,000	-
Sports projects	482,200	-
Environment projects	3,970,400	150,000
Emergency projects	5,850,000	2,416,000
Roads projects	-	-
<b>Total</b>	<b>71,632,445</b>	<b>46,841,922</b>

**9. Acquisition Of Assets**

	2023-2024	2022-2023
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	89,500
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	<b>-</b>	<b>89,500</b>

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

**10. Other Payments**

	2023-2024 Ksh	2022-2023 Ksh
Strategic plan	694,508	-
ICT Hub	1,169,257	-
Others ( <i>specify</i> )		-
<b>Total</b>	<b>1,863,765</b>	<b>-</b>

**11. Cash and Cash Equivalents**

Name of Bank and Account No.	2023-2024 Ksh	2022-2023 Ksh
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
Family Bank Eldoret Branch A/C No. <i>Operation Account -</i>	45,583,600	-
Equity Bank Kapsowar Branch A/C No.1570263526464 <i>Operation Account Pending Closure</i>	163,686	44,793,727
Equity Bank Kapsowar Branch A/C No.1570263526464. (Deposit Account)	1,028,529	-
<b>Total</b>	<b>46,775,815</b>	<b>44,793,727</b>
<b>11B: Cash Balances</b>		
Location 1	-	-
Location 2	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide Cash Count Certificates for Each]</i>		

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

**12. Outstanding Imprests**

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

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

**13. Retention**

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

**Retentions aging analysis.**

	<i>2023-2024</i>	<i>% of the total Retention</i>	<i>Insert Comparative FY</i>	<i>% of the total Retention</i>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-		-	

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

**14. Gratuity**

	2023-2024	2022-2023
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	226,896	866,006
Gratuity held during the year (B)	801,633	768,148
Gratuity paid during the Year (C)	-	1,407,258
<b>Closing Gratuity as at 30<sup>th</sup> June D= A+B-C</b>	<b>1,028,529</b>	<b>226,896</b>

**Gratuity aging analysis**

	2023-2024	% of the total Gratuity	2022-2023	% of the total Gratuity
Under one year	-	-	-	%
1-2 years	<b>1,028,529</b>	100%	226,896	100%
2-3 years	-	-	-	%
Over 3 years	-	-	-	%
<b>Total</b>	<b>1,028,529</b>		<b>226,896</b>	

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

**15. Fund Balance B/F**

	(1 <sup>st</sup> July 2024)	(1 <sup>st</sup> July 2023)
	KShs	KShs
Bank accounts	44,793,727	19,133,652
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>44,793,727</b>	<b>19,133,652</b>
<b>Less</b>		
Payables: - Retention	-	-
Payables – Gratuity	226,896	866,006
<b>Fund Balance Brought Forward</b>	<b>44,566,831</b>	<b>18,267,646</b>

*[Provide short appropriate explanations as necessary]*

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

**16. Prior Year Adjustments**

Description of the error	Balance b/f as per Audited Financial statements KSh	Adjustments KSh	Adjusted Balance** BF KSh
Bank account Balances	44,793,727	-	
Cash in hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	(226,896)	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	<b>44,793,727</b>	<b>(226,896)</b>	<b>44,566,831</b>

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

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

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

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

	2023-2024 KSh	2022-2023 KSh
Gratuities and Retentions as at 1 <sup>st</sup> July (A)	226,896	866,006
Gratuities and Retentions held during the year (B)	801,633	768,148
Gratuities and Retentions paid during the Year (C)	-	1,407,258
Closing account payables D= A+B-C	<b>1,028,529</b>	<b>226,896</b>
<b>Net changes in accounts payables D-A</b>	<b>801,633</b>	<b>(639,110)</b>

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

**19. Other Important Disclosures**

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

	2023-2024	2022-2023
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Aging Analysis for Pending Accounts Payables**

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

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

	2023-2024	2022-2023
	Kshs	Kshs
NGCDFC Staff	801,633	226,896
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>801,633</b>	<b>226,896</b>

**Aging Analysis for staff Payables**

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

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

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

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	2,825,145	2,439,543
Committee expense	2,134,357	4,129,372
Use of goods and services	7,012,578	3,618,430
Amounts due to other Government entities	20,450,000	79,558,176
Amounts due to other grants and other transfers	31,242,281	24,673,006
Acquisition of assets	5,322,100	3,022,100
Other Payments (specify)	2,805,492	3,169,257
Funds pending approval	30,243,063	6,000
<b>Total</b>	<b>102,035,016</b>	<b>120,615,884</b>

**19.4: PMC account balances (See Annex 5)**

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	89,161,325	16,414,594
<b>Total</b>	<b>89,161,325</b>	<b>16,414,594</b>

**19.5 Related Party Transactions**

	2023-2024	2022-2023
	Kshs	Kshs
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	2,410,575	2,479,000
<b>Transaction with the NGCDF Board</b>		
Receipts from the NGCDF Board during the year	216,049,053	88,000,000
<b>Total</b>	<b>218,459,628</b>	<b>90,479,000</b>

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

**16. Annexes**

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

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

**National Government Constituencies Development Fund (NGCDF)**  
**Marakwet West Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**  
**Annex 2 - Analysis of Pending Staff Payables**

Name Of Ng-Cdf Staff	Designation	Date Employed	Outstanding Balance 30 <sup>th</sup> June 2024	Comments
			Kshs	
Roda Cheboi	Records Officer	2013	17,794	
Mathew K. Kipkemboi	Acc. Assistant	2013	155,321	
Reuben Kimutai	Driver	2023	110,776	
Sammy Kiplimo Mutai	Clerk Of Works	2023	144,042	
Thimothy Kibet Rutto	Acc. Assistant	2023	139,956	
Jackline Cheronu	Records Officer	2023	118,230	
Evans Kiprono Chelanga	Front Office	2023	106,690	
Evans Kipkura	Ict Officer	2023	70,207	
Ascar Kibet	Front Office	2023	93,989	
David Yego	Security Officer	2023	71,544	
	<b>Sub-Total</b>		<b>1,028,549</b>	
	<b>Grand Total</b>		<b>1,028,549</b>	

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

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
		<b>Kshs</b>	<b>Kshs</b>	
1.1 Compensation Of Employees	Salaries	2,825,145	2,439,543	
<b>Sub-Total</b>		<b>2,825,145</b>	<b>2,439,543</b>	
<b>Committee Expenses</b>				
1.2 Committee Allowances	Admin & Recurrent	276,624	1,559,199	
2.1 Capacity Building	Monitoring And Evaluation	699,300	699,300	
2.2 Committee Allowances	Monitoring And Evaluation	697,831	567,271	
1.2 Committee Allowances	Constituency Oversight Committee	460,602	1,303,602	
<b>Sub-Total</b>		<b>2,134,357</b>	<b>4,129,372</b>	
<b>Use Of Goods &amp; Services</b>				
2.3 Use Of Goods And Services	Monitoring And Evaluation	1,575,190	545,933	
1.3 Use Of Goods And Services	Admin & Recurrent	4,297,388	3,072,497	
2.1 Capacity Building	Monitoring And Evaluation	1,140,000	-	
<b>Sub-Total</b>		<b>7,012,578</b>	<b>3,618,430</b>	
<b>Amounts Due To Other Government Entities</b>				
<b>7.0 Primary Schools Projects</b>				
Chebororwa Primary School	Construction Of Pit Latrine	-	800,000	Funds Not Received
Chemosong Primary School	Construction Of One Classroom	-	2,000,000	Funds Not Received
Chepsigor Primary School	Construction Of One Classroom	-	1,000,000	Funds Not Received
Chesubet Primary School	Renovation Of Classrooms	-	800,000	Funds Not Received
Chesuman Primary School	Construction Of One Classroom	-	1,000,000	Funds Not Received
Emkew Primary School	Construction Of One Classroom	-	2,000,000	Funds Not Received
Jemunada Primary School	Renovation Of 5 Classrooms	-	1,000,000	Funds Not Received
Kaptapkiting Primary School	Construction Of 2 Classrooms	-	3,000,000	Funds Not Received
Kapteri Primary School	Renovation Of 6 Classrooms	-	1,600,000	Funds Not Received
Kaptiony Primary School	Construction Of 8 Door Pit Latrine	-	1,600,000	Funds Not Received

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

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Katgok Primary School	Construction Of 2 Classrooms	-	2,000,000	Funds Not Received
Kilima Primary School	Construction Of One Classroom	-	1,000,000	Funds Not Received
Kimnai Primary School	Construction Of 2 Classrooms	2,000,000	2,000,000	Funds Not Received
Kimnai Primary School	Construction Of 2 Classrooms	-	2,000,000	Funds Not Received
Koitugum Primary School	Renovation Of 8 Classrooms	-	1,600,000	Funds Not Received
Litei Primary School	Renovation Of 8 Classrooms	-	1,600,000	Funds Not Received
Nerkwo Primary School	Renovation Of 8 Classrooms	-	1,600,000	Funds Not Received
Sangurur Primary School	Renovation Of 8 Classrooms	-	1,400,000	Funds Not Received
Sugut Primary School	Construction Of One Classroom	-	1,000,000	Funds Not Received
Yatia Primary School	Construction Of 2 Classrooms	-	2,000,000	Funds Not Received
Kaberewo Primary School	Completion Of 2 Classrooms	-	300,000	Funds Not Received
Kiplabai Primary School	Construction Of One Classroom	-	1,000,000	Funds Not Received
Moek Kapkures Primary School	Renovation Of Classrooms	500,000	500,000	Funds Not Received
Kapsait Primary School	Purchase Of Beds	150,000	150,000	Funds Not Received
Kibirech Primary School	Renovation Of One Classroom	-	300,000	Funds Not Received
Kibuga Primary School	Construction Of One Classroom	-	700,000	Funds Not Received
Kipkermen Primary School	Purchase Of Land	500,000	500,000	Funds Not Received
Kipsaiya Primary School	Renovation Of Classrooms	-	1,000,000	Funds Not Received
Koibarak Primary School	Renovation Of 3 Classrooms	-	600,000	Funds Not Received
Lamaon Primary School	Construction of classroom	-	1,200,000	Funds Not Received
Mindililwo Primary School	Purchase Of Land	-	1,500,000	Funds Not Received
Kitonget Primary School	Construction Of One Classroom	-	700,000	Funds Not Received
Tiriya Primary School	Construction Of One Classroom	1,200,000	-	Funds Not Received
Ewah Primary School	Renovation Of Classrooms	1,000,000	-	Funds Not Received
Lawich Primary School	Renovation Of Classrooms	1,000,000	-	Funds Not Received
Kerer Primary School	Renovation Of Classrooms	1,000,000	-	Funds Not Received
Kipkundul Primary School	Renovation Of Classrooms	1,000,000	-	Funds Not Received
Soiyo Primary School	Renovation Of Classrooms	1,000,000	-	Funds Not Received
Kipsetan Primary School	Construction Of One Classroom	1,200,000	-	Funds Not Received
Yemit Primary School	Renovation Of Classrooms	1,400,000	-	Funds Not Received

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

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Seret Primary School	Renovation Of Classrooms	1,000,000	-	Funds Not Received
Kapsowar Primary School	Renovation Of Classrooms	1,200,000	-	Funds Not Received
		<b>14,150,000</b>	<b>39,450,000</b>	
<b>8.0 Secondary Schools Projects</b>				
Chebai Mixed Day Secondary School	Construction Of Laboratory	1,500,000	3,500,000	Funds Not Received
Cheptongei Mixed Day Sec. School	Construction Of Laboratory	-	2,000,000	Funds Not Received
Kamoi Secondary School	Construction Of 2 Classrooms	-	2,000,000	Funds Not Received
Kimnai Girls Secondary School	Construction Of 4 Classrooms	-	4,000,000	Funds Not Received
St. Benedicts Aror Girls Sec School	Renovation Of Laboratory	-	2,000,000	Funds Not Received
St. Joseph Lawich Secondary School	Construction Of 2 Classrooms	-	2,000,000	Funds Not Received
Chebai Secondary School	Completion Of Dormitory	-	500,000	Funds Not Received
Kapcherop Boys Secondary School	Completion Of Dormitory	-	2,598,706	Funds Not Received
Koitiilal Secondary School	Completion Of Dining Hall	-	2,000,000	Funds Not Received
Kondabilet Secondary School	Construction Of 5 Classrooms	-	5,831,870	Funds Not Received
St. Jacinta Chebororwa Girls Sec Sch	Construction Of Laboratory	-	2,500,000	Funds Not Received
St. Joseph Lawich Secondary School	Completion Of Dormitory	-	1,000,000	Funds Not Received
St. Peters Marakwet Boys Sec School	Completion Of Dormitory	-	4,377,600	Funds Not Received
Yemit Boys Secondary School	Completion Of Dining Hall	-	5,000,000	Funds Not Received
Jemunada Secondary School	Purchase Of 45 Lab Stools & Cabinets	-	200,000	Funds Not Received
Kipkundul Secondary School	Construction Of Pit Latrines	-	600,000	Funds Not Received
Koitiilal Secondary School	Dorm Construction	4,200,000	-	
Korongoi Secondary School	Renovation	600,000	-	
	<b>Sub-Total</b>	<b>6,300,000</b>	<b>40,108,176</b>	
	<b>Total</b>	<b>20,450,000</b>	<b>79,558,176</b>	
<b>Amounts Due To Other Grants And Other Transfers</b>				
<b>Bursary And Social Security</b>				
Secondary Schools	To Support Needy Students	5,431,317	-	Bank Balances
Tertiary Institutions	To Support Needy Students	2,002,860	3,576,349	
Social Security	To Support Needy Students	2,682,000	2,888,000	Funds Not Disbursed

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

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Special Needs	To Support Needy Students	879,000	400,000	
<b>Sub-Total</b>		<b>10,995,177</b>	<b>6,864,349</b>	
<b>4.0 Emergency</b>				
Unutilised Emergency		12,107,901	8,266,854	-
<b>Sub-Total</b>		<b>12,107,901</b>	<b>8,266,854</b>	-
<b>Sports</b>				
<b>6.0 Sports</b>				
Chebororwa Primary School	purchase of sport equipment	-	270,000	
Kapcherop Primary School	purchase of sport equipment	-	212,200	
Constituency Sports		2,689,203	2,689,203	
Regional Sports		350,000	350,000	
<b>Sub-Total</b>		<b>3,039,203</b>	<b>3,521,403</b>	
<b>Environment</b>				
Chebiemit Primary School	Purchase & installation of a water tank	-	220,400	
Koisungur Primary School	Purchase and installation of a water tank	-	250,000	
Matira Primary School	Purchase and installation of a water tank	-	250,000	
Kipkener Primary School	Purchase and installation of a water tank	-	250,000	
Simat Primary School	Purchase and installation of a water tank	-	250,000	
Kaptalamwa Primary School	Purchase and installation of a water tank	-	250,000	
Barsumbat Primary School	Purchase and installation of a water tank	-	250,000	
Kapkoros Primary School	Purchase and installation of a water tank	-	250,000	
Chebai Primary School	Purchase and installation of a water tank	-	250,000	
Kapcherop Primary School	Purchase and installation of a water tank	-	250,000	
Kapterit Sec School	Purchase and installation of a water tank	-	250,000	
Kaptabuk Primary School	Purchase and installation of a water tank	-	250,000	
Chebai Mixed Secondary School,	Purchase and installation of a energy saving jiko	250,000		
Tembu Primary School	Purchase and installation of a water tank	150,000	150,000	
<b>Sub-Total</b>		<b>400,000</b>	<b>3,120,400</b>	-

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

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
<b>Security Projects</b>				
Kapcherop Assistant County Commissioner's Office	Construction Of Pit Latrine	200,000	200,000	
Kapsowar Chief's Office	Completion Of Office		2,200,000	
Kipteber Chiefs Office	Construction of office	4,000,000		
<b>Sub-Total</b>		<b>4,200,000</b>	<b>2,400,000</b>	
<b>Roads Projects.</b>				
Sisiya/Arror Road		500,000	500,000	
<b>Sub-Total</b>		<b>500,000</b>	<b>500,000</b>	
	<b>Sub-Total</b>	<b>31,242,281</b>	<b>24,673,006</b>	
<b>Acquisition Of Assets</b>				
12.2 Renovation Of The Ng-Cdf Office		4,211,600	3,011,600	
12.4 Purchase Of Computers		1,110,500	10,500	
<b>Sub-Total</b>		<b>5,322,100</b>	<b>3,022,100</b>	
<b>Others (Specify)</b>				
Marakwet West Constituency Ng-Cdf Strategic Plan	Preparation of SP	2,805,492	2,000,000	
13.2 Innovation Hub-Kipkener Primary School		-	1,169,257	
	<b>Sub-Total</b>	<b>2,805,492</b>	<b>3,169,257</b>	
<b>Funds Pending Approval**</b>				
Kaploet Primary School	Land purchase	1,000,000		
Kapchumari Primary School	Land purchase	350,000		
Chebai Primary School	Lab construction	3,972,970		
Hossen Primary School	Lab construction	3,972,970		
Kibikos Primary School	Lab construction	3,972,993		
Kondabilet Mixed Day	Completion of classrooms and	4,168,130		

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

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Secondary School	administration block			
Koitional Secondary School	Dining hall completion	2,000,000		
Kapsowar Boys High School	Construction of classroom lab	5,000,000		
St Peters Marakwet Boys High School	Construction of classroom lab	5,000,000		
Chesubet Secondary School	Land purchase	800,000		
A.I.A		6,000	6,000	
<b>Sub-Total</b>		<b>30,243,063</b>	<b>6,000</b>	
<b>Grand Total</b>		<b>102,035,016</b>	<b>120,615,884</b>	

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

**Annex 4 – Summary of Fixed Asset Register**

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

**National Government Constituencies Development Fund (NGCDF)**  
**Marakwet West Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**  
**Annex 5 –PMC Bank Balances as at 30<sup>th</sup> June 2024**

	Project Name	Bank	Branch	Date Opened	Account No.	Bal As At 1.7.2023	Bal As At 30.6.2024
1	Arror Chief's Office- Cdf Ac	Kcb	Kapsowar	7.03.2019	1253642788	1,613	1,613
2	Barsumbat Pry School Cdf Accou	Kcb	Kapsowar	4.10.2013	1145687849	27,329	276,754
3	Barsumbat Sec School	Kcb	Kapsowar		1164873849	23	23
4	Boroon Primary School	Kcb	Kapsowar		1266007628	1,783	1,783
5	Chebai Mixed Day Secondary School	Kcb	Kapsowar		1321587473	30,748	1,998,790
6	Chebara Girls Sec School	Kcb	Kapsowar		1103202677	3,377	3,377
7	Chebara Primary School	Kcb	Kapsowar		1274093643	8,327	8,206
8	Chebiemit Primary School	Kcb	Kapsowar		1182473156	216	219,886
9	Chebiemit Secondary Sch - Cdf	Kcb	Kapsowar	30.05.11	1127643460	54,774	54,541
10	Chebororwa Primary Sch	Kcb	Kapsowar		1233615939	4,684	4,358
11	Chemosong Primary School	Kcb	Kapsowar	18.1.17	1204873720	126,883	1,763,853
12	Chemulany Pri School-Cdf Ac	Kcb	Kapsowar	08.05.16	1256560693	4,679	4,679
13	Chemurgoi Primary School	Kcb	Kapsowar	27.07.11	1129228487	1,227	651,227
14	Chepkawai Primary School- Cdf	Kcb	Kapsowar	16.06.16	1182623093	195	195
15	Chepkum Pry Schoolcdf A/C	Kcb	Kapsowar	02.07.15	1171970587	561,851	45,998
16	Chepsigor Primary School -Cdf	Kcb	Kapsowar	14.10.11	1131014847	3,072	1,653,072
17	Cheptongei Day Sec School	Kcb	Kapsowar		1279438916	60,257	2,260,057
18	Cheptongei Primary School-Cdf	Kcb	Kapsowar	07.06.18	1233953737	1,586	1,859
19	Cheptulon Pry School Cdf A/C	Kcb	Kapsowar	23.04.15	1169763162	2,907	2,906
20	Chesingei Primary School	Kcb	Kapsowar		1252254431	1,895	1,895
21	Chesubet Primary	Kcb	Kapsowar	24.11.15	1176774239	9,860	409,498
22	Chesuman Primary Sch - Cdf2	Kcb	Kapsowar	23.11.15	1176744119	2,186	7,795
23	Chogoo Primary School	Kcb	Kapsowar		1203543441	5,322	5,322
24	Emkew Pri. School - Cdf	Kcb	Kapsowar	16.02.17	1206173173	33,859	2,033,859
25	Hossen Mixed Day Sec Sch	Kcb	Kapsowar	24.01.11	1124367683	3,387	3,387
26	Jemunada Sec School	Kcb	Kapsowar		1137448679	21,912	21,912
27	Kabeilel Primary School-Cdf	Kcb	Kapsowar	28.11.18	1242797203	17	17
28	Kaberewo Primary School	Kcb	Kapsowar	21.09.18	1138358673	2,292	32
29	Kamoi Primary School	Kcb	Kapsowar	13.07.16	1183533136	19,877	19,877
30	Kamoi Secondary School	Kcb	Kapsowar		1112861610	3,242	1,803,242

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

**Marakwet West Constituency**

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

31	Kamuseny Primary School - Cdf	Kcb	Kapsowar	09.07.12	1135261725	32,675	32,445
32	Kapchebit Primary Sch - Cdf A/	Kcb	Kapsowar	19.05.15	1170572650	8,589	8,589
33	Kapcherop Boys High Sch - Cdf	Kcb	Kapsowar	19.10.11	1131103998	32,215	38,685
34	Kapcherop Primary Sch - Cdf	Kcb	Kapsowar	23.11.15	1176749897	71,753	475,021
35	Kapchesewes Primary Sch	Kcb	Kapsowar		1236404696	464	284
36	Kapengong Primary School- Cdf	Kcb	Kapsowar	10.03.16	1179533194	700,487	700,487
37	Kapkanyar Primary School	Kcb	Kapsowar	02.08.22	1299857132	19,975	19,975
38	Kapkata Primary School	Kcb	Kapsowar		1148166262	2,091	2,091
39	Kapkochur Primary School Cdf	Kcb	Kapsowar	14.07.17	1212656121	38,366	38,366
40	Kapkoros Girls Sec School Cdf	Kcb	Kapsowar	13.07.10	1119743370	379,707	379,334
41	Kaplongon Primary School - Cdf	Kcb	Kapsowar	10.06.11	1127975250	165	165
42	Kapsigot Primary School-Cdf	Kcb	Kapsowar	23.02.16	1179043030	2,859	2,629
43	Kapsowar Boys Sec. School	Kcb	Kapsowar		1112027017	120,975	120,975
44	Kapsowar Pri School -Cdf Ac	Kcb	Kapsowar	13.06.13	1234159163	8,067	8,067
45	Kapsumai Primary School -Cdf	Kcb	Kapsowar	10.03.17	1207092312	2,198	2,198
46	Kaptabuk Mixed Day Sec. School	Kcb	Kapsowar		1127756311	158,293	407,672
47	Kaptabuk Pri. School -Cdf A/C	Kcb	Kapsowar	03.10.13	1136946616	600,899	600,899
48	Kap Malamwa Primary School	Kcb	Kapsowar		1233713957	34	900,034
49	Kaptek Primary School	Kcb	Kapsowar		1137476168	1,530	1,530
50	Kapterit Primary School - Cdf	Kcb	Kapsowar	01.11.11	1131299280	361,901	2,110,379
51	Kapterit Sec School	Kcb	Kapsowar		1254507914	90	-
52	Kaptiony Primary School	Kcb	Kapsowar		1133554636	36	400,336
53	Kasubwa Mixed Sec School	Kcb	Kapsowar		1253873488	1,358	1,178
54	Kasubwa Primary School - Cdf2	Kcb	Kapsowar	03.12.15	1176966871	248	248
55	Katgok Primary School Cdf Ac	Kcb	Kapsowar	02.01.20	1269886770	83,915	2,000,294
56	Kemeloi Primary School	Kcb	Kapsowar	25.07.17	1213109698	656	656
57	Kerer Chiefs Office	Kcb	Kapsowar		1160590370	36,191	36,191
58	Kerer Primary School-Cdf	Kcb	Kapsowar	09.11.16	1201998093	125,929	5,255
59	Kibikos Primary School	Kcb	Kapsowar		1262034922	1,483	1,293
60	Kibirech Primary School -Cdf	Kcb	Kapsowar	18.10.16	1201027462	50,985	350,985
61	Kilima Primary School	Kcb	Kapsowar		1204223726	3,052	1,002,852
62	Kilos Primary School Ecd-Cdf	Kcb	Kapsowar	04.08.09	1113043547	1,547	1,547
63	Kimnai Girls Secondary Sch - C	Kcb	Kapsowar	08.07.11	1128790386	3,615	4,003,126
64	Kipkener Primary School -Cdf	Kcb	Kapsowar	10.11.16	1202028039	603	250,373

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

65	Kipkermen Primary School	Kcb	Kapsowar		1176750151	2,966	2,966
66	Kipkundul Primary School - Cdf	Kcb	Kapsowar	18.10.11	1131072219	2,885	2,885
67	Kiplabai Primary School	Kcb	Kapsowar	05.07.16	1183265689	12,730	612,302
68	Kiplegetet Primary School	Kcb	Kapsowar		1183842708	3,654	3,654
69	Kipsaiya Primary School	Kcb	Kapsowar		1138802638	1,570	1,001,370
70	Kipsambach Primary School	Kcb	Kapsowar	20.01.16	1178077217	628	628
71	Kipsero Primary School	Kcb	Kapsowar		1253786178	7	-
72	Kipsetan Primary School - Cdf	Kcb	Kapsowar	18.10.11	1131071948	1,335	1,335
73	Kiptenoi Primary School	Kcb	Kapsowar		1135795738	283	283
74	Kitonget Pry School-Cdf	Kcb	Kapsowar	02.10.13	1145621589	5,962	1,205,720
75	Kmtc Kerio Valley Ng-Cdf Accou	Kcb	Kapsowar	30.06.22	1297788850	5,965,376	5,965,376
76	Koibarak Pr School-Cdf	Kcb	Kapsowar	19.07.16	1183722648	106,125	99,743
77	Koisungur Sec School	Kcb	Kapsowar		1129119998	120,222	120,222
78	Koitolial High School - Cdf	Kcb	Kapsowar	16.05.11	1127118528	71,582	316,580
79	Koitolial Primary School	Kcb	Kapsowar		1135605580	99,330	365,980
80	Koitugum Primary School Cdf	Kcb	Kapsowar	03.12.11	1131820991	800,168	1,600,168
81	Kokwongoi Primary School	Kcb	Kapsowar		1180166647	34,457	34,457
82	Kolelach Pry School -Cdf Acco	Kcb	Kapsowar	02.10.13	1145639445	29,622	29,622
84	Kondabilet Primary School - Cd	Kcb	Kapsowar	01.11.11	1131299507	921	921
85	Kongibsebe Primary School	Kcb	Kapsowar		1250310016	6,655	6,655
86	Kuserwo Primary Sch-Cdf	Kcb	Kapsowar	04.07.12	1135179573	502	502
87	Lamaon Primary School	Kcb	Kapsowar		1238615023	240	40
88	Lawich Pry School-Cdf Ac	Kcb	Kapsowar	11.06.18	1234133296	25,607	25,607
89	Litei Primary School	Kcb	Kapsowar	04.06.18	1233807315	18,876	1,618,876
90	Matira Primary School - Cdf 2	Kcb	Kapsowar	03.03.16	1179339010	7,137	250,907
91	Metibelio Primary School Cdf	Kcb	Kapsowar	30.06.16	1183115644	22,241	22,241
92	Mindililwo Pri School	Kcb	Kapsowar		1147106797	2,853	2,853
93	Moek Kapkures Primary Cdf	Kcb	Kapsowar	10.06.16	1182313930	71,090	31,625
94	Mosongo Primary School	Kcb	Kapsowar		1265650462	3,379	3,349
95	Mugula Primary School - Cdf Ac	Kcb	Kapsowar	05.10.19	1265650926	2,796	2,796
96	Nerkwo Primary School Cdf	Kcb	Kapsowar	20.09.16	1199540897	539,645	2,139,645
97	Resim Assitant Chiefs Office	Kcb	Kapsowar	15.10.16	1200927591	1,329	1,325
98	Sangurur Pry School-Cdf Projec	Kcb	Kapsowar	02.10.13	1145626688	6,557	606,431
99	Santa Maria Girls Secondary Cd	Kcb	Kapsowar	07.08.20	1276521359	704,455	196,586

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

**Marakwet West Constituency**

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

100	Sebelit Primary School	Kcb	Kapsowar	07.06.11	1127852175	904	71,437
101	Seret Primary School -Cdf	Kcb	Kapsowar	25.07.16	1183960689	1,744	1,744
102	Simat Primary School-Cdf	Kcb	Kapsowar	29.02.16	1179223314	520	250,520
103	Simbeiywet Primary School	Kcb	Kapsowar	22/12/2015	1177455358	11,538	11,538
104	Sinon Primary School - Cdf	Kcb	Kapsowar	15.07.16	1183617909	43,644	43,518
105	Sitoton Pry School-Cdf Account	Kcb	Kapsowar	01.12.15	1146537778	52,821	402,471
106	Soiyo Primary School	Kcb	Kapsowar		1151660205	639	639
107	St Anthony Saniak Primary Sch	Kcb	Kapsowar	26.05.21	1286027276	450	450
108	St Benedicts Aror Girls	Kcb	Kapsowar	19.10.11	1131099699	1,457	2,000,757
109	St Christopher Tartar Pri School	Kcb	Kapsowar		1235475379	24,301	24,301
110	St Jacinta Chebororwa Girls	Kcb	Kapsowar		1127745077	236,483	8,891
111	St Joseph Lawich Sec School Cd	Kcb	Kapsowar	26.06.20	1275242049	151,517	1,652,023
112	St Joseph's Kipkutee Pri Sch-	Kcb	Kapsowar	30.06.15	1171920849	2,430	2,430
113	St Monica Ewaa Primary School	Kcb	Kapsowar	14.01.22	1292559780	13,844	13,844
114	St Monica Sinon Sec School	Kcb	Kapsowar		1151077488	747	747
115	St Paul Kapchelos Pry School	Kcb	Kapsowar	02.12.15	1176941755	15,836	836
116	St Peters Kapkata Sec School	Kcb	Kapsowar		1130791580	2,407	2,406
117	St Stephen Koitugum Secondary	Kcb	Kapsowar	20.07/.16	1183803788	2,396	2,396
118	St Teresa G.Sec Sch-Koibarak	Kcb	Kapsowar		1235016706	958	908
119	Tenden Primary School Cdf	Kcb	Kapsowar	03.03.16	1179339398	37,095	37,095
120	Terikmoi Pry School- Cdf Accou	Kcb	Kapsowar	02.10.13	1145640206	74,074	73,753
121	Torokwo Primary School	Kcb	Kapsowar		1268026123	1,289	1,289
122	Tunyo Pr School-Cdf	Kcb	Kapsowar	26.10.16	1201363918	2,154	651,924
123	Yatia Primary School Cdf Accou	Kcb	Kapsowar	17.05.18	1232841854	932	1,483,849
124	Yemit Boys Sec School C D F Ac	Kcb	Kapsowar	22.01.08	1103249444	16,062	5,015,679
125	Yemit Girls' Sec School	Kcb	Kapsowar		1128761149	2,904	2,904
126	Aic Ngorngoroi Pry School	Equity	Kapsowar	25/01/2017	1570271484635	506,225	3,225
127	Aic Cheles Mixed Day Sec. School	Equity	Kapsowar	14/01/2016	1570266421619	152,387	152,387
128	Chebai Sec School	Equity	Kapsowar		1570267139547	117,341	117,341
129	Chebiemit Tac Office	Equity	Kapsowar		1570261738888	1,580	1,580
130	Chebororwa Acc's Office	Equity	Kapsowar	03/09/2016	1570271377448	51,473	51,473
131	Jemunada Primary School	Equity	Kapsowar	16/01/2017	1570280318539	5,895	1,005,895
132	Kabarar Primary School	Equity	Kapsowar	20/05/2020	1570279828493	4,831	483
133	Kabelyo Primary School	Equity	Kapsowar	24/11/2020	1570281226984	6,187	6,186

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

**Marakwet West Constituency**

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

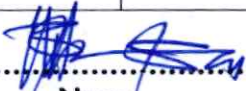
134	Kaberewo Mixed Day Sec. School	Equity	Kapsowar	15/03/2016	1570267208863	92,431	92,431
135	Kamasat Primary School	Equity	Kapsowar	09/01/2021	1570279998351	78	1,900,008
136	Kapcherop A.C.C Office	Equity	Kapsowar	08/06/2020	1570282809250	-	-
137	Kapkoros Primary School	Equity	Kapsowar	27/06/2022	1570279547849	723,247	971,197
138	Kapkutung Primary School	Equity	Kapsowar	13/01/2020	1570268366668	9,648	9,648
139	Kaplenge Primary School	Equity	Kapsowar	06/07/2016	1570264190307	94,541	85,170
140	Kapsaina Primary School	Equity	Kapsowar	19/05/2015	1570277459922	83,918	1,210,859
141	Kapsiw Primary School	Equity	Kapsowar		1570279142006	172	112
142	Kapsowar Chief's Office	Equity	Kapsowar	20/08/2019	1570282630139	11,920	414,523
143	Kaptiony Mixed Sec School	Equity	Kapsowar	19/05/2022	1570282235847	649,978	3,804,691
144	Kasaon Primary School	Equity	Kapsowar	12/08/2020	0330268871824	1,136	1,201,136
145	Kipsaiya Chiefs Office	Equity	Kapsowar		1570280110850	8,835	8,836
146	Kipsinot Primary School	Equity	Kapsowar	07/08/2016	1570280190658	5,510	1,505,510
147	Koibarak Chief's Office	Equity	Kapsowar	26/01/2022	1570280117273	1,310	310
148	Lochin Primary School	Equity	Kapsowar	17/09/2020	1570282167614	6,712	1,006,712
149	Shoe 4 Africa Primary School	Equity	Kapsowar		1570285567158	-	-
150	St Joseph's Lelan Boys Sec. School	Equity	Kapsowar	14/01/2019	1570278516387	2,058	2,058
151	St Marks Litei Mixed Day Sec. Sch.	Equity	Kapsowar		1570270072457	6,720	4,156,720
152	St Peter's Marakwet Boys High School	Equity	Kapsowar	01/05/2022	1570282821268	4,000	6,397,600
153	Tekwei Primary School	Equity	Kapsowar	15/06/2015	0300264335407	437	1,200,257
154	Yemit Primary School	Equity	Kapsowar	29/06/2022	1570280360101	28,430	28,420
155	Kondabilet Mixed Day Sec School	Nbk	Kapsowar		1021028749000	54,000	5,831,870
156	Kamoi Chiefs Office	Access	Kapsowar		0150130001018	40	40
157	Kapchepsar Primary School	Access	Kapsowar		0150130001073	311,482	21
158	Kapterit Asst. Chiefs Office	Access	Kapsowar		0150130001061	1,285	1,285
159	Kibuga Primary School	Access	Kapsowar		0150130000990	3,237	702,032
160	Shoe 4 Africa Pry School	Access	Kapsowar		0150130001131	1,447	447
161	Tembu Primary	Access	Kapsowar		0150130001117	1,008	1,008
162	Yatoi Primary School	Access	Kapsowar		0150130001054	1,182	1,182
163	Kaptapkiting Pri School	Access	Kapsowar		0150130001113	249	2,000,249
164	Kipteber Primary School	Access	Kapsowar		0150130001048	1,443	443
165	Korongoi Secondary School	Access	Kapsowar		0150130001046	87,434	86,859
166	Chebai Primary School	Access	Kapsowar		0150130000986	150,122	4,962
	<b>TOTAL</b>					<b>16,414,594</b>	<b>89,161,325</b>

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

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
OAG/ERO/NGCDF MARAKWET W/2022/2023 (27)	Unconfirmed cash and cash equivalents balance of Kshs 44793727, while Bank reconciliation statement as at June 2023 reveals unrepresented cheques of Kshs 3,336,646 which includes stale cheques of Kshs 285,375	Management to ensure that the cheques are reversed back into the cash book	Not Resolved	31 <sup>st</sup> December 2024
	Unconfirmed Project Management Committee Bank account Balances of kshs 16,414,594	The management to ensure that Project Management Committee bank accounts are disclosed and supported by adequate and appropriate supporting documents/records	Not Resolved	31 <sup>st</sup> December 2024
	Summary of fixed assets register with historical cost of kshs 27,702,707 however the fixed assets register provided for audit verification was kshs 25,100,194 resulting to variance of kshs 2,602513	The management should maintain an updated fixed asset register	Not Resolved	31 <sup>st</sup> December 2024
	Statement of receipts and payments reflects transfers from the National Government constituency Development fund Board Amount of Kshs 88,000,000 during the year ended 30 <sup>th</sup> June 2023, however the budget was 151960,174, budgeted funds of kshs 63960174 were not received during the year	The management to liaise with the Board to ensure budgeted funds are received in a timely manner and applied towards the planned activities and programs for the benefit of the constituency	Not Resolved	31 <sup>st</sup> December 2024

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 Name  
 Fund Account Manager.