


REPUBLIC OF KENYA



Enhancing Accountability



 REPORT	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 14 AUG 2024	DAY OF WEDNESDAY
TABLED BY:	HON. OWEN BAYA, MP LEADER OF THE MAJORITY PARTY
CLERK-AT THE-TABLE:	ESTHER NJENJO

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

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

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



MARAKWET EAST CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023**

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

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1. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund
NGCDFB- National Government Constituency Development Fund Board
PFM-Public Finance Management
IPSAS-International Public Sector Accounting Standards.
PMC- Project Management Committee
FY-Financial Year
A.I.E-Authority to Incur Expenditure
PFM-Public Finance Management
OSHA- Occupational safety and Health Act
SMART-Specific Measurable Achievable Realistic Time

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	EDWIN SIELE
2.	Sub-County Accountant	JOSHUA OTIENO
3.	Chairman NGCDFC	NOAH KIPTOO
4.	Member NGCDFC	EMMILY KIMOSOP

(c) Fiduciary Oversight Arrangements

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

(d) Marakwet East Constituency NGCDF Headquarters

P.O. Box 298-30705
NG-CDF Building
Chesoi

(e) Marakwet East Constituency NGCDF Contacts

Telephone: (+254) 712525771
E-mail: cdfmarakweteast@ngcdf.go.ke
Website: www.ngcdf.go.ke

(a) Marakwet East Constituency NGCDF Bankers

Equity Bank
Branch-Kapsowar
1570261546678
P.O.BOX 174-30705
KAPSOWAR

(b) Independent Auditors

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

(c) Principal Legal Adviser

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

3. NG-CDF CHAIRMAN’S REPORT



NOAH KIPTOO-NG-CDF CHAIRMAN

NG-CDF fund has and continues to touch, change and transform lives of common citizen down at the grass root level. That has been achieved through bursary fund to the needy bright, school going children who would have dropped out if not for NG-CDF bursary fund intervention. Notably also there is need from the Board to enhance policy structure to administer the social security program in the constituency. NG-CDF board issued regulations towards social security programmes which shall be implemented soon in the constituency.

The slow implementation of projects was due to delayed disbursement of funds from NG-CDF Board. There is need for bursary/social security allocation to be reviewed upwards to match increasing needs of school fees.

There are quite a number of challenges facing constituents in Marakwet East constituency ranging from poor road networks, power outages, communication/network problems, insecurity along the borders, landslides, thunder and lightning strikes. With collaboration, networking and partnering with stakeholders, the above challenges could be solved. The management reviewed constituency strategic plan in July 2022 which aims at giving strategic direction, focus and concentration of funds to ensure maximum benefit to all in an effective and efficient manner.

I would like to thank all stakeholders in CDF projects in Marakwet East including the project management committees, development partners, and government line ministries.

FY	AMOUNT
2022/2023	138,215,033
2021/2022	137,088,879

BUDGET APPROVED FOR TWO FINANCIAL YEARS COMPARED

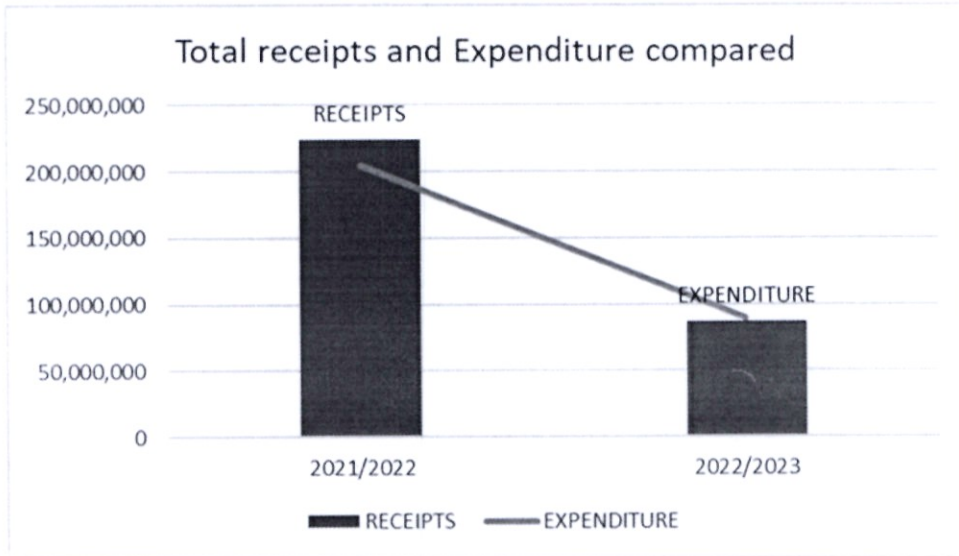


■ 2022/2023 ■ 2021/2022

Total receipts Vs Expenditure compared for 2021/2022 & 2022/2023 financial years

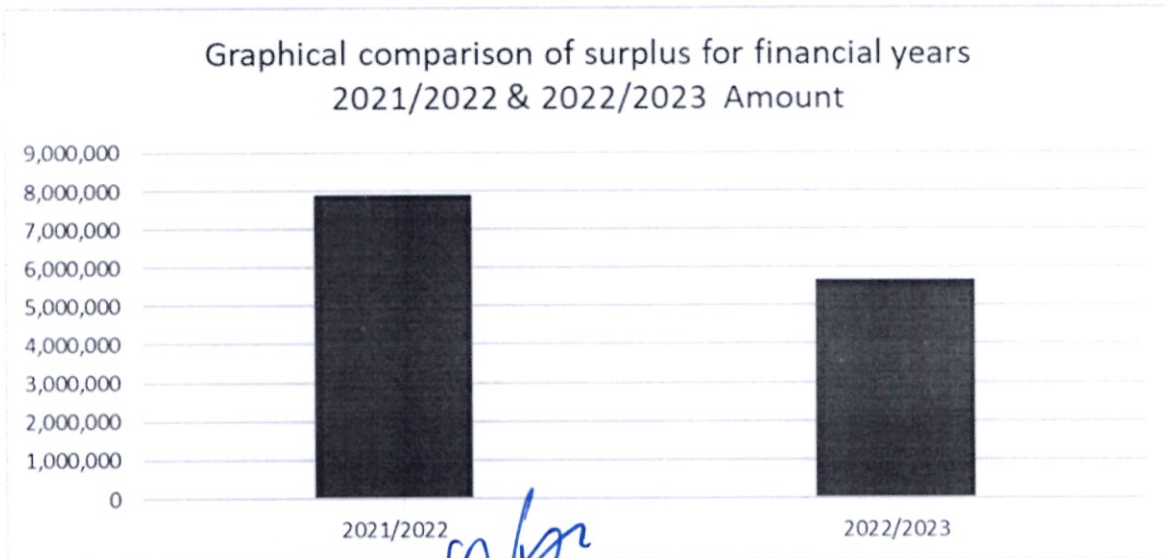
FY	2021/2022	2022/2023
RECEIPTS	223,755,136	87,004,000
EXPENDITURE	204,383,032	89,230,829

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



Graphical comparison of surplus for financial years 2021/2022 & 2022/2023

Surplus/Deficit Compared	Amount
2021/2022	7,902,255
2022/2023	5,675,425



Signature.....

NOAH KIPTOO
CHAIRMAN NGCDF COMMITTEE

4. Statement of Performance Against Predetermined Objectives for FY 2022/2023

Introduction

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

The key development objectives of NGCDF- Marakwet East Constituency's 2018-2022 Strategic plan are to:

- a) Education- To improve student outcomes and enabling environment for quality learning
- b) Security- To create peaceful, secure and enabling environment through support of infrastructure in the ministry of interior at the constituency.
- c) Sports- To create opportunities for young people and marginalized group to harness their potential and capabilities through sports.
- d) Environment- To strengthen environmental conservation and protection through supporting community environmental initiatives.
- e) Emergency- To respond effectively and efficiently to unforeseen occurrences hampering lives of the constituents of Marakwet East Constituency.

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To improve student outcomes and enabling environment for quality learning	<ol style="list-style-type: none"> 1. Improved better instructions, teaching and learning environment for improved students learning outcomes 2. Increased pupils class attendance 3. Talents developed and strengthened Increased employability skills among the youth 	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In financial year 2022/2023-we increased number of classrooms by 5, dormitories by 3 and renovation of classrooms in various schools/institutions. In the financial year 2022/2023 we increased bursary allocation by 25M to 35M
Security	To create peaceful, secure and enabling environment through	<ol style="list-style-type: none"> 1. Effective and efficient security and administration department in the constituency 2. Reduction of criminal behaviours, insecurity 	-number of complete and usable chiefs' camps and police stations -Decreased	In financial year 2022/2023 -we increased the number of chiefs and assistant chiefs' offices by 4 and

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	support of infrastructure in the ministry of interior at the constituency	3. Increased community ownership of security and peace	number of insecurity	police staff quarters by 10 and 1 administration block office built.
Environment	To strengthen environmental conservation and protection through supporting community environmental initiatives.	<ol style="list-style-type: none"> 1. Strengthened environment conservation and protection 2. Increased tree cover and green spaces in schools and community 3. Increased Community ownership of environment initiatives 	Percentage of increased forest cover.	In financial year 2022/2023 -we planted 3,000 trees seedlings in four schools/institutions
Sports	To create opportunities for young people and marginalized group to harness their potential and capabilities through sports	<ol style="list-style-type: none"> 1. Nurture talents in sports and arts 2. Enabling environment for social interaction and personal development 	Improved talent management and enrolment into sport training camps and national athletics championships	In financial year 2022/2023 -we purchased sport equipment worth ksh 200,000 in four schools/institutions
Disaster Management	Respond effectively and efficiently to unforeseen occurrences that may affect lives of constituents	<ol style="list-style-type: none"> 1. Ensure learning in schools continue uninterrupted by natural calamities 2. Improve service delivery to the residents by mitigating effects of natural disasters 	Number of emergency projects funded using emergency funds within a financial year. -number of beneficiaries of emergency project	In financial year 2022/2023 -we funded 29 projects in various institutions and schools for toilets, blown roofs.

5. Statement of Governance

Section 41 of the NG-CDF Act 2015 amended in 2022 (1) establishes a National Government National Government Constituency Development Fund Committee for every Constituency Development Fund constituency. Committee. (2) Each Constituency Committee shall comprise-

- (a) the national government official at the constituency as may be designated by the Cabinet Secretary or an alternate;

- (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 Cap. 185A 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.

Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of thirty days. (11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

Section 41 sub section (13) of the NG-CDF Act stipulates that a member of the Constituency Committee may be removed from office, on any one or more of the following grounds-

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practises;
- (f) causing disharmony within the committee;
- (g) physical or mental infirmity.

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Section 41 subsection (14) stipulates that a decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made.

Section 11 of the NG-CDF regulations 2016 stipulates the functions of a constituency committee

(1) The functions of a Constituency Committee shall be to—

- (a) Build the capacity of project management committees and sensitize the Community on the operations of the Fund;
- (b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- (c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- (d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- (e) In approving a project and before submitting the to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) falls within the functions of the National Government under the Constitution;
- (f) Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- (g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- (h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- (i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
 - (j) ensure that all projects receive adequate funding and are completed within three years;
- (k) Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies; (l) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- (m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- (n) Ensure that project reports are prepared and submitted to the Board;

- (o) Ensure formation of Project Management Committees, opening of project accounts, project implementation and closure of projects;
- (p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- (q) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- (r) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
- (s) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- (t) submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain—
 - (i) A list of all the new projects commenced during the financial year and their completion status; and
 - (ii) A list of all projects approved, funded and commenced during previous financial years, and their completion status;
- (u) Enter into performance contracting with the Board on an annual basis;
- (v) In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- (w) Receive returns from project management committees in accordance with regulation 15;
- (x) Maintain a database of project management committees and reports from the respective committees;
- (y) Ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented;
- (z) Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
- (aa) Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
- (bb) Ensure that the committee does not enter into commitments for which funding has not been allocated; (cc) ensure projects are labelled in accordance with the guidelines issued by the Board; and

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(ee) perform any other function assigned to it by the Board.

The board is mandated to induct new members of the constituency committees across the country and issue policy guidelines operationalizing the fund at the constituency. The constituency committee is mandated to hold maximum of twenty four meetings including sub-committees within a financial year. We manage to hold 24 meetings within the year including the sub-committees' meetings. Members are remunerated from the 5% administration vote at a rate determined by salaries and remuneration committee. Each member is given ksh 5,000 and ksh 7,000 for chairperson per sitting per meeting.

While in office members are governed by public officers and ethics act since they are public officers gazetted under NG-CDF Act. At the same time members conduct themselves under the public service order act which informs their behaviour and conduct with the public.

NG-CDF board adopted risk management policy and has integrated in its operations through out the fund from national to grassroots. Risk management policy developed by the board informs the concept of risk identification, mapping and mitigation strategies in place.

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

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

2. Environmental performance

The management of the fund at the constituency being cognisant of environmental conservation and protection through supporting community environmental initiatives has strengthened environment conservation and protection by ensuring increased tree cover and green spaces in our environment. Environmental conservation is now fully integrated in the NG-CDF activities where schools have been given tree seedlings to plant in their compounds, water harvesting in institutions, soil conservation activities, sewerage systems which includes septic tanks, toilets in schools and public spaces.

3. Employee welfare

We invest in providing the best working environment for our employees. Marakwet East 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 sanction 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 East 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 East NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



Edwin Siele

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

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

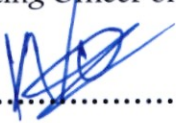
The Accounting Officer in charge of the NGCDF Marakwet East Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

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

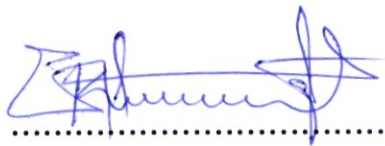
Approval of the financial statements

The NGCDF- Marakwet East Constituency financial statements were approved and signed by the Accounting Officer on 29/9 2023.



.....

Name: Noah Kiptoo
Chairman – NGCDF Committee



.....

Name: Edwin Siele
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Marakwet East Constituency set out on pages 1 to 40, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for qualified opinion the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Marakwet East Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with National Government Constituencies Development Fund Act, 2015 (amended in 2022) and the Public Finance Management Act, 2012.

Basis for Qualified opinion

Unsupported Project Management Committee Bank Balances

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances amounting to Kshs.46,567,084 being project management Committee (PMC) bank balances in respect to one hundred and seventy-four (154) bank accounts. However, bank reconciliation statements and certificate of bank balances, bank statements and cash books in support of the balances were not provided for audit.

In the circumstance, the accuracy and completeness of the project Management Committees bank account balances of Kshs.46,567,084 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.158,206,167 and Kshs.94,906,255 respectively resulting to an under-funding of Kshs.63,299,912 or 40% of the budget. Similarly, the Fund spent Kshs.68,975,337 against actual receipts of Kshs.94,906,255 resulting to an under-utilization of Kshs.25,930,918 or 27% of actual receipts.

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

My opinion is not modified in respect of this matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

The audit report of the previous year highlighted several issues under the Report on the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Management's report on the progress made in resolving the issues, at Annex 6 indicates that issues relating to the financial statements had not been resolved as at 30 June, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Basis for Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Unimplemented Projects

During the year under review, the Fund had planned to implement thirty-three (33) projects with a budget of Kshs.42,279,557. However, out of this number, fourteen (14) or 42% of the projects costing Kshs.16,270,210 had not started while only nineteen (19) or 58% of the projects worth Kshs.26,009,347 had been completed.

In the circumstances, the residents of Marakwet East did not obtain benefits which would have accrued from the implementation of the 13 projects which had not started.

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

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

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance.

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

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

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

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

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

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 controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 May, 2024

*Marakwet east Constituency
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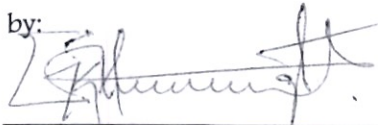
9. Statement of receipts and payments for the year ended 30th June 2023

	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Transfers from NGCDF Board	1	87,000,000	170,088,879
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	4,000	19,000
Total Receipts		87,004,000	170,107,879
Payments			
Compensation of Employees	4	2,827,032	3,127,521
Committee expenses	5	6,153,630	-
Use of Goods and Services	6	4,964,975	11,815,789
Transfers to Other Government Units	7	43,251,175	135,559,532
Other Grants and Transfers	8	31,266,018	53,280,160
Acquisition of Assets	9	-	-
Oversight Committee Expenses	10	768,000	-
Other Payments	11	-	-
Total Payments		89,230,830	203,783,002
Surplus/(Deficit)		(2,226,830)	(33,675,123)

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

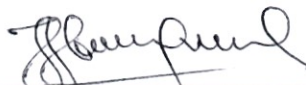
The Constituency financial statements were approved by the NGCDFC on 29/9 2023 and signed ..

by:



Fund Account Manager

Name: Edwin Siele



**National Sub-County
Accountant**

Name: Joshua Otieno
ICPAK M/No:



Chairman NG-CDF Committee

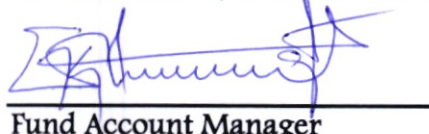
Name: Noah Kiptoo

10. Statement of assets and liabilities as at 30th June, 2023

	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	5,675,425	7,902,255
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		5,675,425	7,902,255
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		5,675,425	7,902,255
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		5,675,425	7,902,255
Represented By			
Fund Balance B/Fwd	15	7,902,255	41,577,378
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		(2,226,830)	(33,675,123)
Net Financial Position		5,675,425	7,902,255

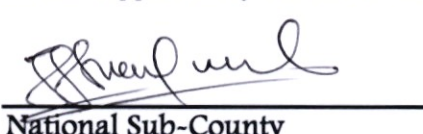
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 29/9 2023 and signed by:



Fund Account Manager

Name: Edwin Siele



National Sub-County Accountant

Name: Joshua Otieno
ICPAK M/No:



Chairman NG-CDF Committee

Name: Noah Kiptoo

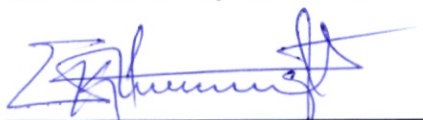
Marakwet east Constituency
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11. Statement of cash flows for the year ended 30th June 2023

	Notes	2022/2023	2021/2022
		Kshs	Kshs
Receipts from Operating Activities			
Transfers from NGCDF Board	1	87,000,000	170,088,879
Other Receipts	3	4,000	19,000
Total Receipts		87,004,000	170,107,879
Payments			
Compensation of Employees	4	2,827,032	3,127,521
Committee Expenses	5	6,153,630	8,666,377
Use of Goods and Services	6	4,964,975	3,149,413
Transfers to Other Government Units	7	43,251,175	135,559,532
Other Grants and Transfers	8	31,266,018	53,280,160
Oversight Committee Expenses	10	768,000	-
Other Payments	11	-	-
Total Payments		89,230,830	203,783,003
Total Receipts Less Total Payments		(2,226,830)	(33,675,123)
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		(2,226,830)	(33,675,123)
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase in Cash and Cash Equivalent		(2,226,830)	(33,675,123)
Cash & Cash Equivalent at Start of The Year	12	7,902,255	41,577,378
Cash & Cash Equivalent at End of The Year	12	5,675,425	7,902,255

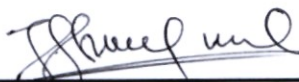
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 29/9 2023 and signed by:



Fund Account Manager

Name: Edwin Siele



National Sub-County
Accountant

Name: Joshua Otieno
ICPAK M/No:



Chairman NG-CDF Committee

Name: Noah Kiptoo

12. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers from NGCDF Board	138,215,033	7,902,255	12,088,879	158,206,167	94,902,255	63,303,912	
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	4,000	(4,000)	-
Totals	138,215,033	7,902,255	12,088,879	158,206,167	94,906,255	63,299,912	60.0%
Payments							
Compensation of Employees	3,284,602	626,607		3,911,209	2,827,032	1,084,177	72.3%
Committee Expenses	6,379,180			6,379,180	6,153,630	225,550	96.5%
Use of Goods and Services	2,196,401	2,360,680	1,000,000	5,557,081	4,964,975	592,106	89.3%
Transfers to Other Government Units	72,825,833	3,911,122		76,736,955	43,251,175	33,485,780	56.4%
Other Grants and Transfers	49,686,267	1,003,846	11,088,879	61,778,992	31,266,018	30,512,974	50.6%
Acquisition of Assets	-	-	-	-	-	-	0%
Oversight Committee Expenses	1,182,150			1,182,150	768,000	414,150	65.0%
Other Payments	2,660,600	0	-	2,660,600	-	2,660,600	0.0%
Funds Pending Approval**	-	-	-	-	-	-	56.4%
Totals	138,215,033	7,902,255	12,088,879	158,206,167	89,230,830	68,975,337	

Explanatory Notes.

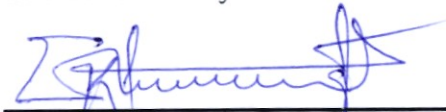
- i. AIA raised was ksh 4,000 through sale of tenders and forms part of revenue to be appropriated in the financial year 2023/2024.
- ii. An amount owing from the board as at 30th June 2023 amounting ksh 51,215,033 and the list of projects to be financed as approved by NG-CDF board is annexed.
- iii. The committee managed to utilize 72.3% of the total budget on compensation of employees while the remaining amount had not been received from board at the time closing the financial year.

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- iv. The committee managed to utilize 96.5% of the total budget on committee expenses while ksh 225,550 had not been received from board at the time closing the financial year.
- v. The committee managed to utilize 89.3% of the total budget on Use of goods and services while ksh 592,106 had not been received from board at the time closing the financial year.
- vi. The committee managed to utilize 56.4% of the total budget on Transfers to Other Government Units while ksh 33,485,780 had not been received from board at the time closing the financial year.
- vii. The committee managed to utilize 50.6% of the total budget on other Grants and Transfers while ksh 30,512,974 had not been received from board at the time closing the financial year.
- viii. The committee managed to utilize 65% of the total budget on Oversight Committee Expenses while ksh 414,150 had not been received from board at the time closing the financial year.
- ix. Other Payments of ksh 2,660,600 relates strategic plan which had not been utilized at the end of the financial year.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	68,975,337
Less undisbursed funds receivable from the Board as at 30 th June 2023	63,299,912
	5,675,425
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2023	5,675,425

The Constituency financial statements were approved by NG CDFC on 29/9 2023 and signed by:


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDF Committee

Name: Edwin Siele

Name: Joshua Otieno
 ICPAK M/No:

Name: Noah Kiptoo

13. Budget Execution by Sectors and Projects for The Year Ended 30th June 2023

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
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,284,602	626,607	-	3,911,209	2,737,933	1,084,177
1.2 Committee allowances	2,488,000		-	2,488,000	2,454,330	33,670
1.3 Use of goods and services	2,141,130	754,253	500,000	3,395,383	2,921,789	473,594
Sub-total	7,913,732	1,380,860	500,000	9,794,592	8,203,151	1,591,441
2.0 Monitoring and evaluation						-
2.1 Capacity building	473,456			473,456	473,456	-
2.2 Committee allowances	2,513,575	996,117		3,509,692	3,699,300	(189,608)
2.3 Use of goods and services	959,420	610,310	500,000	2,069,730	1,569,730	500,000
Sub-total	3,946,451	1,606,427	500,000	6,052,878	5,742,486	310,392
3.0 Emergency						
3.1 Primary Schools						
ENDIWA PRIMARY SCHOOL	-	-	-	-	500,000	(500,000)
LITER PRIMARY SCHOOL	-	-	-	-	550,000	(550,000)
MUNGWA PRIMARY SCHOOL	-	-	-	-	600,000	(600,000)
LUGUKET PRIMARY SCHOOL	-	-	-	-	500,000	(500,000)
CHESOI SPECIAL SCHOOL	-	-	-	-	300,000	(300,000)
KAPKAIN PRIMARY SCHOOL	-	-	-	-	300,000	(300,000)
KAPKENY PRIMARY SCHOOL	-	-	-	-	600,000	(600,000)
3.2 Secondary schools						
KAPKONDOT SEC SCHOOL	-	-	-	-	600,000	(600,000)
ST. MICHAEL SEC SCH	-	-	-	-	500,000	(500,000)

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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			
KAMASIA SECONDARY SCHOOL	-	-	-	-	500,000	(500,000)
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
CHESONGOCH ANTI STOCK THEFT UNIT	-	-	-	-	500,000	(500,000)
KESSOM CHIEFS OFFICE	-	-	-	-	500,000	(500,000)
KIPCHUMWA SECURITY CAMP	-	-	-	-	650,000	(650,000)
3.5 Unutilised	7,636,190	-	-	7,636,190	-	7,636,190
Total	7,636,190	-	-	7,636,190	6,600,000	1,036,190
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	25,000,000	856,000	-	25,856,000	15,399,800	10,456,200
4.3 Tertiary Institutions	10,000,000	147,846	-	10,147,846	3,166,141	6,981,705
4.4 Universities				-	-	-
4.5 Social Security				-	-	-
Sub-total	35,000,000	1,003,846	-	36,003,846	18,655,040	17,437,905
5.0 Sports						
5.1 Wewo primary school	50,000	-	-	50,000	-	50,000
Itum primary school	50,000	-	-	50,000	-	50,000
Liter Primary School	50,000	-	-	50,000	-	50,000
Cheptobot Primary School	50,000	-	-	50,000	-	50,000
Total	200,000	-	-	200,000	-	200,000
6.0 Environment						
Queen of peace cheseger Primary School	50,000	-	-	50,000	-	50,000
Kapkuto Primary School	50,000	-	-	50,000	-	50,000

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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			
Kapchoge Primary School	50,000	-	-	50,000	-	50,000
Kamogo Primary School	50,000	-	-	50,000	50,000	-
Total	200,000	-	-	200,000	50,000	150,000
7.0 Primary Schools Projects						
Boroko primary school	800,000	-	-	800,000		800,000
Chawis primary school	2,000,000	-	-	2,000,000	2,000,000	-
Cheptany primary school	6,000,000	-	-	6,000,000	6,000,000	-
Embomir primary school	600,000	-	-	600,000		600,000
Kamasia primary school	800,000	-	-	800,000		800,000
Kapchemurkeldet primary school	2,000,000	-	-	2,000,000	2,000,000	-
Kaptobendo primary school	800,000	-	-	800,000		800,000
Koisabul primary school	1,600,000	-	-	1,600,000		1,600,000
Kumbulul primary school	800,000	-	-	800,000	800,000	-
Marichor primary school	1,600,000	-	-	1,600,000	1,600,000	-
Mogil primary school	1,479,635	-	-	1,479,635	1,479,635	-
Mureto primary school	1,100,000	-	-	1,100,000	1,100,000	-
St peters korion primary school	1,469,035	-	-	1,469,035	1,469,035	-
Tebe primary school	800,000	-	-	800,000		800,000
Tenderwa primary school	4,000,000	-	-	4,000,000	4,000,000	-
Chesoi primary school	300,000	-	-	300,000	300,000	-
Chorwa primary school	2,000,000	-	-	2,000,000	2,000,000	-
Liter primary school	2,500,000	-	-	2,500,000		2,500,000
Murkutwo primary school	1,730,965	-	-	1,730,965	1,730,365	600
Sebero primary school	250,000	-	-	250,000		250,000
Tobongon primary school	600,000	-	-	600,000		600,000

*Marakwet east Constituency
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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			
Total	33,229,635	-	-	33,229,635	24,479,035	8,750,600
8.0 Secondary Schools Projects						
Kamasia secondary school	1,401,775	-	-	1,401,775	1,401,775	-
Kapchelaga secondary school	2,000,000	-	-	2,000,000	2,000,000	-
Kapkuto secondary school	3,200,000	-	-	3,200,000		3,200,000
Karena secondary school	1,000,000	-	-	1,000,000	1,000,000	-
Kerio valley secondary school	4,600,000	-	-	4,600,000	4,600,000	-
Liter secondary school	9,762,300	-	-	9,762,300		9,762,300
Sambirir boys secondary school	5,000,000	-	-	5,000,000	5,000,000	-
St John Toroko secondary school	2,070,365	-	-	2,070,365	2,070,365	-
Sambirir girl secondary school	2,700,000	-	-	2,700,000	2,700,000	-
Total	31,734,440	-	-	31,734,440	18,772,140	12,962,300
9.0 Tertiary institutions Projects						
KMTC KERIO VALLEY CAMPUS	7,861,758	3,911,122.00	11,088,879	22,861,759		22,861,759
Sub-total	7,861,758	3,911,122.00	11,088,879	22,861,759	-	22,861,759
10.0 Security Projects						
Kamelei security camp	1,670,365	-	-	1,670,365	1,670,365	-
Kapyego ACC office	600,000	-	-	600,000		600,000
Koibirir chiefs office	1,100,000	-	-	1,100,000	1,100,000	-
Mogil police station	1,000,000	-	-	1,000,000	1,000,000	-
Endo chiefs office	820,365	-	-	820,365	820,365	-
Marich assistant chiefs office	459,347	-	-	459,347	459,347	-
Metipsoo assistant chiefs office	1,000,000	-	-	1,000,000	1,000,000	-
Total	6,650,077	-	-	6,650,077	6,050,077	600,000
11.0 Acquisition of assets						
11.1 Motor Vehicles (including	-	-	-	-	-	-

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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			
motorbikes)						
11.2 Construction of CDF office	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
Sub-total						
12.0 Oversight Committee Expenses						
Committee allowances	480,000	-	-	480,000	474,400	5,600
Goods and services	702,150	-	-	702,150	293,600	408,550
Total	1,182,150	-	-	1,182,150	768,000	414,150
Sub-total						
13.0 Others						
Marakwet East strategic plan	2,660,600	-	-	2,660,600		2,660,600
Total	2,660,600	-	-	2,660,600	-	2,660,600
13.2 Innovation Hub	-	-	-	-	-	-
Sub-total						
Funds pending approval**	-	-	-	-	-	-
Total	138,215,033	7,902,255	12,088,879	158,206,167	89,230,830	68,975,337

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

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; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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15. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2022/2023	2021/2022
NGCDF Board	Kshs	Kshs
AIE NO. 2020/2021/B105202		33,000,000
AIE NO. 2020/2021/B105505		44,000,000
AIE NO. 2020/2021/B105863		22,000,000
AIE NO. 2021/2022/B128926		12,000,000
AIE NO. 2021/2022/B154122		12,000,000
AIE NO. 2021/2022/B164355		18,000,000
AIE NO. 2021/2022/B155886		24,088,879
AIE NO. 2021/2022/B128613		5,000,000
AIE No. B206022	5,000,000	
AIE No. B185165	7,000,000	
AIE NO. B185706	21,000,000	
AIE NO. B206469	12,000,000	
AIE NO. B205814	12,000,000	
AIE NO. B207576	15,000,000	
AIE NO. B207742	15,000,000	
TOTAL	87,000,000	170,088,879

2. Proceeds from Sale of Assets

	2022/2023	2021/2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Proceeds from sale of tenders	-	-
Total	-	-

3. Other Receipts

	2022/2023	2021/2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	4,000	19,000
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	4,000	19,000

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Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2022/2023	2021/2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,230,370	2,875,852
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance		-
Gratuity to contractual employees	486,470	190,830
Employer Contributions Compulsory national social security schemes	110,192	60,839
Total	2,827,032	3,127,521

5. Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
Sitting allowance	3,699,300	4,190,230
Other committee expenses	2,454,330	4,476,147
Total	6,153,630	8,666,377

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6. Use of Goods and services

	2022/2023	2021/2022
	Kshs	Kshs
Utilities, supplies and services	314,256	-
Communication, supplies and services	-	373,210
Domestic travel and subsistence	-	114,130
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,123,228	321,068
Hospitality supplies and services	942,678	2,179,680
Insurance costs	257,483	-
Specialised materials and services	-	-
Office and general supplies and services	313,620	-
Fuel, oil & lubricants	407,400	100,000
Other operating expenses	1,162,330	16,200
Bank Charges	4,200	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	155,000	45,125
Routine maintenance- other assets	284,780	-
Total	4,964,975	3,149,413

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Notes to the Financial Statements (Continued)

6. Transfer to Other Government Units

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers to Primary Schools	24,479,635	43,459,532
Transfers to Secondary Schools	18,771,540	44,100,000
Transfers to Tertiary Institutions	-	48,000,000
Total	43,251,175	135,559,532

7. Other Grants and Other transfers

	2022/2023	2021/2022
	Kshs	Kshs
Bursary – secondary schools	15,399,800	30,459,210
Bursary – tertiary institutions	3,166,141	7,820,950
Bursary – special schools	-	-
Mock & CAT	-	-
Social Security programmes (NHIF)	-	-
Security projects	6,050,077	8,200,000
Sports projects	-	350,000
Environment projects	50,000	200,000
Emergency projects	6,600,000	6,250,000
Roads projects	-	-
Total	31,266,018	53,280,160

Notes to the Financial Statements (Continued)

8. Acquisition Of Assets

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

9. Oversight Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
COC Members allowance	474,400	-
Other COC expenses	293,600	-
TOTAL	768,000	-

10. Other Payments

	2022/2023	2021/2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022/2023	2021/2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
Equity bank A/C no. 1570261546678 Kapsowar Branch	5,675,425	7,902,255
	-	-
	5,675,425	7,902,255
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations	-	-
Total	-	-

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
<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	-	-	-
Total		-	-	-

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Notes to the Financial Statement Continued
14. Retention and Gratuity

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

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	773,927
Gratuity held during the year (B)	486,470	-
Gratuity paid during the Year (C)	486,470	773,927
Closing Gratuity as at 30 th June D= A+B-C	-	-

15. Fund Balance B/F

	2022-2023	2021-2022
	Kshs (1/7/2022)	Kshs (1/7/2021)
Bank accounts	7,902,255	41,577,378
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	7,902,255	41,577,378

15. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others	-	-	-
Total	-	-	-

16. Changes in Accounts Receivable – Outstanding Imprests

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

17. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables $D = A + B - C$	-	-
Net changes in accounts payables $D - A$	-	-

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Notes to the Financial Statements (Continued)

18. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	1,084,177	1,810,265
Committee expense	225,550	420,557
Use of goods and services	592,106	20,088,909
Amounts due to other Government entities	33,485,780	(2,328,597)
Amounts due to other grants and other transfers	30,512,974	-
Acquisition of assets	-	-
Oversight Committee Expenses	414,150	-
Other Payments	2,660,600	-
Funds pending approval	-	-
Total	68,975,337	19,991,134

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18.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances	46,567,085	28,740,936
Total	46,567,085	28,740,936

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
4.				
5.				
6.				
Sub-Total				
Grand total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees	Payment of staff monthly salary	784,822	1,810,265	
Use of goods & services	Payment of general supplies, goods and services	1,500,995	420,557	
Amounts due to other Government entities			20,088,909	
Sambirir boys secondary school	Completion one storey building comprising of 4 classrooms initiated by Ministry of Education: slab, first floor columns installation, roofing and plastering	5,000,000		
Karena secondary school	Construction of forty-five capacity laboratory to walling.	1,000,000		
Kapchelaga mixed day secondary school	Construction of two classrooms to completion	2,000,000		
		8,000,000		
Education Primary schools				
Kumulul primary school	Construction of one classroom to completion	800,000		
Kapchemurkeldet primary school	Construction of two classrooms to completion	2,000,000		
Tenderwa primary school	Construction of five classrooms to completion	4,000,000		
Marichor primary school	Construction of two classrooms to completion	1,600,000		
Chawis primary school	Construction of two classrooms to completion	2,000,000		
Chesoi primary school	Additional funds for renovation of six classrooms; fascia board fixing, painting, door & window glasses fixing	300,000		
Embomir primary school	Purchase of 60 double decker beds at ksh 10,000 each	600,000		
Tebe primary school	Construction of one classroom to completion	800,000		
Kamasia primary school	Renovation of 2classrooms to completion, flooring, windows & doors, plaster and painting.	800,000		
Koisabul primary school	Construction of two classrooms to completion	1,600,000		
Liter primary school	Additional funds for completion of 80 student capacity dormitory: roofing, plastering, painting, fixing of doors and windows.	2,500,000		
Sebero primary school	Additional funds for completion of two classrooms: flooring, painting and fixing of door and windows plus ancillaries	250,000		
Tobongon primary school	Additional funds towards completion of two classrooms; Plastering, flooring, painting, verandah, labeling	600,000		

Marakwet east Constituency
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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
		17,850,000		
Tertiary Institutions				
Kerio Valley KMTC Campus	Equipping of KMTC with with furniture, chairs & tables including; 100 college chairs at ksh 500,000 ,10 office chairs at ksh 300,000, 10 office desks at ksh 200,000, white boards, 10 office/boardroom tables ksh 300,000, 5 cabinet files at ksh 150,000, fencing and fencing of KMTC compound 5acreas using metallic posts and barbed wire, cabro parking space of 20 vehicles and two concreted masonry gates (entry & exit) at ksh 5,361,216	7,861,758		
Kerio valley KMTC Campus	Construction of one storey tuition block comprising of 8 lecture halls measuring 872M2 each and 20 toilets to completion at Kshs.25,290,090 and one storey administration block comprising of 20 offices and 14 toilets to plaster level at Kshs.24,709,910	16,000,001		
		23,861,759.00		
Sub-Total		49,711,759		
Emergency	Payment of unforeseen occurrences within the constituency	114,661		
		114,661		
Environment				
Kamogo Primary School	Purchase and planting of 100 Cyprus tree seedlings	50,000		
Queen of peace cheseger Primary School	Purchase and planting of 100 Mango tree seedlings	50,000		
Kapkuto Primary School	Purchase and planting of 100 Cyprus tree seedlings	50,000		
Kapchoge Primary School	Purchase and planting of 100 Cyprus tree seedlings	50,000		
		200,000		
Sports				
Wewo primary school	Purchase of sport equipment (3 balls at Kshs.10,500, one-set of games kits set at Kshs.12,000, two discuss at Kshs.6,000, one javelin at Kshs.3,000, three first aid kit box at Kshs.10,500, two netballs Kshs.6,000 and one net ball ring at Kshs.2,000)	50,000		
Itum primary school	Purchase of sport equipment (3 balls at Kshs.10,500, one-set of games kits			

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	set at Kshs.12,000, two discuss at Kshs.6,000, one javelin at Kshs.3,000, three first aid kit box at Kshs.10,500, two netballs Kshs.6,000 and one net ball ring at Kshs.2,000)	50,000		
Liter Primary School	Purchase of sport equipment (3 balls at Kshs.10,500, one-set of games kits set at Kshs.12,000, two discuss at Kshs.6,000, one javelin at Kshs.3,000, three first aid kit box at Kshs.10,500, two netballs Kshs.6,000 and one net ball ring at Kshs.2,000)	50,000		
Cheptobot Primary School	Purchase of sport equipment (3 balls at Kshs.10,500, one-set of games kits set at Kshs.12,000, two discuss at Kshs.6,000, one javelin at Kshs.3,000, three first aid kit box at Kshs.10,500, two netballs Kshs.6,000 and one net ball ring at Kshs.2,000)	50,000		
		200,000		
Security				
Endo chiefs office	Completion of chiefs office; plaster, flooring, fixing doors and window glasses, painting	820,365		
Koibirir chiefs office	Additional funds towards completion of chiefs office; plastering, Painting, flooring, ceiling, gate	1,100,000		
		1,920,365		
Bursary				
tertiary/colleges/universities	Payment of bursary to secondary school needy children	5,000,000		
secondary schools	Payment of bursary to secondary school needy children	9,353,650		
		14,353,650		
Sub-Total		16,788,676		
Sub-Total				
Amounts due to other grants and other transfers				
Sub-Total				
Acquisition of assets				
Oversight Committee Expenses(itemize)				
Oversight committee allowance	Payment of oversight committee allowance	135,827		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
		135,827		
Others (<i>specify</i>)				
Sub-Total				
Funds pending approval				
Grand Total		68,922,079	19,991,134	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	1,200,000	-	-	1,200,000
Buildings and structures	14,069,369	-	-	14,069,369
Transport equipment	9,483,255	-	-	9,483,255
Office equipment, furniture and fittings	523,100	-	-	523,100
ICT Equipment, Software and Other ICT Assets	812,500	-	-	812,500
Other Machinery and Equipment	-	-	-	
Heritage and cultural assets	-	-	-	
Intangible assets	-	-	-	
Total	26,088,238			26,088,238

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Annex 5 –PMC Bank Balances as at 30th June 2023*

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
MARON PRIMARY SCHOOL	KCB-KAPSOWAR	1135282293	51,885.10	52,011.10
KAMOGO PRIMARY SCHOOL	KCB-KAPSOWAR	1130448673	50,988.50	1,188.50
MKENO PRIMARY SCHOOL	KCB-KAPSOWAR	1135120455	11,479.90	11,731.90
KAPKENY PRIMARY SCHOOL	KCB-KAPSOWAR	1136920218	CLOSED	0
RATIA PRIMARY SCHOOL	KCB-KAPSOWAR	1148065253	1,927.00	1,927.00
KILANGATA PRIMARY SCHOOL	KCB-KAPSOWAR	1106926781	3,323.50	3,449.50
KAPSICHA PRIMARY SCHOOL	KCB-KAPSOWAR	1150322349	2,107.50	2,107.50
KOISABUL PRIMARY SCHOOL	KCB-KAPSOWAR	1169983677	599.65	954,965.65
ST PETERS KORION PRIMARY SCHOOL	KCB-KAPSOWAR	1275242111	398.3	398
KAPTORA PRIMARY SCHOOL	KCB-KAPSOWAR	1127186736	574.90	574.9
MOKWONY PRIMARY SCHOOL	KCB-KAPSOWAR	1135150052	824.50	824.5
KAMASIA PRIMARY SCHOOL	KCB-KAPSOWAR	1113957042	4,328.40	4,328.40
KAPCHELAGA PRIMARY SCHOOL	KCB-KAPSOWAR	1137196505	9,075.00	9,453.00
KAPCHOGE PRIMARY SCHOOL	KCB-KAPSOWAR	1235111008	2,868.00	2,868.00
TEBE PRIMARY SCHOOL	KCB-KAPSOWAR	1135612331	31,090.70	31,216.70
TANGUL PRIMARY SCHOOL	KCB-KAPSOWAR	1131575555	7,108.50	7,234.50
KAMELEI PRIMARY SCHOOL	KCB-KAPSOWAR	1103110896	8,387.35	8,045.40
KAPERO PRIMARY SCHOOL	KCB-KAPSOWAR	1125897643	100.20	100.2
TENDERWA PRIMARY SCHOOL	KCB-KAPSOWAR	1135369011	674.90	674.9
KAPCHEMURKELDET PRIMARY SCH	KCB-KAPSOWAR	1137061073	820.00	820
KABIEGO PRIMARY SCHOOL	KCB-KAPSOWAR	1169491650	1,175.45	1,175.45
KIMUREN PRIMARY SCHOOL	KCB-KAPSOWAR	1147892253	44,348.50	44,348.50
MAINA PRIMARY SCHOOL	KCB-KAPSOWAR	1180097815	5,082.50	5,208.50
KUMBULUL PRIMARY SCHOOL	KCB-KAPSOWAR	1130965198	804,388.00	57,514.00
KONOT PRIMARY SCHOOL	KCB-KAPSOWAR	1135067910	819.50	2,415.00
CHESONGOCH SMALL HOME	KCB-KAPSOWAR	1138718556	329.80	329.8
TOT PRIMARY SCHOOL	KCB-KAPSOWAR	1103110063	54,853.60	403,357.60
CHESAWACH PRIMARY SCHOOL	KCB-KAPSOWAR	1131308190	1,794.00	1,794.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
LITER PRIMARY SCHOOL	KCB-KAPSOWAR	1102608777	320,318.55	318,929.55
KABALDAMET PRIMARY SCHOOL	KCB KAPSOWAR	1178117979	631.00	613
BARBERI PRIMARY SCHOOL	KCB KAPSOWAR	1167891481	7,367.30	1,504.00
KIPYEBO PRIMARY SCHOOL	KCB KAPSOWAR	1110465470	1,106 10	1,106.10
MOGIL DAY SECONDARY SCHOOL	KCB KAPSOWAR	1103039156	580 90	580.9
KAPTICH GIRLS SECONDARY SCHOOL	KCB KAPSOWAR	1133716342	62,669.50	62,669.50
LITER SECONDARY SCHOOL	KCB KAPSOWAR	1135436606	255,268.00	1,574,568.00
KIPKANER DAY SECONDARY SCHOOL	KCB KAPSOWAR	110311)259	2,11963	2,371.63
SAMBIRIR GIRLS SECONDARY SCHOOL	KCBKAPSOWAR	1137266678	1,097,439 50	896,947.50
CHESEWEW BOYS SECONDARY SCH	KCB KAPSOWAR	1116492776	12,606 00	1,840,118.00
ST MICHAEL SECONDARY SCHOOL	KCBKAPSOWAR	1135257183	361.40	187.4
ST PAULS KAPKONDOT SEC SCH	KCBKAPSOWAR	1125069430	1703	1,703.00
KAPCHEBAU SEC SCH	KCBKAPSOWAR	1158544421	189.50	189.5
SAMBIRIR BOYS SEC SCH	KCBKAPSOWAR	1127490168	1,605.50	1,605.50
TENDERWA CHIEFS OFFICE	KCBKAPSOWAR	1179550374	1,526.00	1,526.00
CHEPTOBOT CHIEFS OFFICE	KCB-KAPSOWAR	1179478711	4,004.70	4,004.70
KATILIT PRIMARY SCHOOL	KCBKAPSOWAR	1135191689	1,240.75	1,366.75
CHEPTOBOT PRIMARY SCHOOL	KCBKAPSOWAR	1183902352	2,486.50	52,864.50
CHECHAN PRIMARY SCHOOL	KCB KAPSOWAR	1198782641	2,097.00	102,349.00
CHESETAN PRIMARY SCHOOL	KCB KAPSOWAR	1198683414	970.00	54,096.00
KABETWA PRIMARY SCHOOL	KCB KAPSOWAR	1130959112	8,319.50	8,319.50
KREEL PRI SCH	KCB KAPSOWAR	1181293995	5,211.50	5,211.50
KERBUT PRI SCH	KCB KAPSOWAR	1149202122	49,304.50	80,630.50
KIMITEL PRI SCH	KCB KAPSOWAR	1136434178	868.45	868.45
BOROKO PRIMARY SCHOOL	KCB KAPSOWAR	1136778918	906.50	906.5
KALYA PRIMARY SCHOOL	KCB KAPSOWAR	1205071318	7,181.90	7,181.90
KAPKAIN PRIMARY SCHOOL	KCB KAPSOWAR	1136944087	302,364.00	319,192.00
CHUGOR PRIMARY SCHOOL	KCB KAPSOWAR	1137160551	701.90	827.9
CHESOI PRIMARY SCHOOL	KCB KAPSOWAR	1286373050	300,352.00	2,352.00
ENDIWA PRIMARY SCHOOL	KCB KAPSOWAR	1153760347	33,833.00	705,333.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
MOGIL PRIMARY SCHOOL	KCB KAPSOWAR	1233552325	883,281.05	1,545.30
TIRAP PRIMARY SCHOOL	KCB KAPSOWAR	1214152937	27,060.50	27,186.50
CHEMWOROR PRIMARY SCHOOL	KCB KAPSOWAR	1148682791	2,323.50	3,726.50
CHEBILIL CHIEFS'OFFICE	KCB KAPSOWAR	1135319650	896.20	896.2
MEUNO PRIMARY SCHOOL	KCB KAPSOWAR	1106939050	154,142.00	
MOROR PRI SCH	KCB KAPSOWAR	1103111388	67,671 86	400,428.00
TOT DAY SEC SCH	KCB KAPSOWAR	1116213451	7,788.00	0
CHESONGOCH PRI SCH	KCB KAPSOWAR	1131341473	1,063.00	266,677.86
MURETO PRI SCH	KCB KAPSOWAR	1149668245	48,437.50	21,292.00
SAMBALAT PRI SCH	KCB KAPSOWAR	1274517354	6,733.00	589,246.50
CHEBILIL PRI SCH	KCB KAPSOWAR	1135319650	896.20	896.2
KERIO VALLEY SEC SCH	KCB KAPSOWAR	1275236340	2,199,597.75	
KAMASIA SEC SCH	KCB KAPSOWAR	1135055750	529,004.50	206,062.00
WEWO ASSISTANT CHIEF'S OFFICE	KCB KAPSOWAR	1258454963	54,976.00	54,976.00
LUKUGET SECONDARY SCH	KCB KAPSOWAR	1183574436	1,627.00	1,627.00
KOIBIRIR CHIEFS'OFFICE	KCB KAPSOWAR	1258454580	5,050.00	5050
TOT POLICE STATION	KCB KAPSOWAR	1271726106	130.00	130
TOT SECONDARY SCHOOL	KCB KAPSOWAR	1116213451	7,788.00	21292
KIPKANER SECONDARY SCHOOL	KCB KAPSOWAR	1103113259	2,119.63	2,316.75
KMTC KERIO VALLEY SCHOOL	KCB KAPSOWAR	1283444836	5,751,763.40	28,661,938.00
KAPKCHEBAU PRIMARY SCHOOL	KCB KAPSOWAR	1281611921	638.00	130
CHAWIS PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570266414935	2,000,061.80	421.8
CHORWA PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264054753	3,702,365.00	1,702,365.00
NYIRAR PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570262635352	33,815.00	3,381.50
CHELMWO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264231010	4,233.00	4,233.00
MUSWON PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264205214	615.00	615
KAPKUTO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570266863037	33,576.00	33,576.00
KOMBASES PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570267124604	1,010.00	1,010.00
KAPKOBIL PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264023478	282.00	1,625,473.00
QUEEN OF PEACE CHESEGER PRIMARY	EQUITY-KAPSOWAR	1530261739240	1,005.00	1,005.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
MURKUTWO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570263899187	969,969.70	581,540.70
CHEMISTO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570262653284	1,190.30	100,190.50
ST AUGUSTINE KAPYEGO SECONDARY	EQUITY-KAPSOWAR	1570264045144	1,669.30	700,589.30
ISHMAEL CHELANGA SECONDARY	EQUITY-KAPSOWAR	1570262776347	10,250.80	704,658.80
LITER POLICE STATION	EQUITY-KAPSOWAR	1570261708992	1,103.46	1,103.46
CHEBILIL AP LINE	EQUITY-KAPSOWAR	1570264449314	85.00	85.00
MOGIL POLICE STATION	EQUITY-KAPSOWAR	1570262692350	1,001,480.00	1,480.00
KIPCHUMWA CHIEFS' OFFICE	EQUITY-KAPSOWAR	1570266061270	6,745.00	6,745.00
KIPKANER CHIEFS' OFFICE	EQUITY-KAPSOWAR	1570266548914	21,159.00	21,159.00
ST MARYS MON SECONDARY	EQUITY-KAPSOWAR	1570269233373	1,732.00	10,732.00
KIMONGO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264653431	620.00	620
SANGACH PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570269995814	88,625.00	799,390.25
ITUM PRI SCHOOL	EQUITY-KAPSOWAR	1570263833431	908.00	249,198.00
LUKUGET PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264190830	636,807.00	2,300,096.00
SEBERO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570271424260	15,509.00	125,314.00
CHEPTANY PRI SCH	EQUITY-KAPSOWAR	1570264231665	6,015,725.50	365,907.50
NYIRAR CHIEFS' OFFICE	EQUITY-KAPSOWAR	1570270180458	475.00	475
MURKUTWO AP CAMP	EQUITY-KAPSOWAR	1570271087501	3,028.00	3,028.00
CHESEWEW BOYS SECONDARY SCH	EQUITY-KAPSOWAR	1570268837853	3460	3460
TUTURUNG ASSISTANT CHIEFS' OFFICE	EQUITY-KAPSOWAR	1570271786430	51,192.50	51,192.50
MUNGWA PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264235144	560.00	2,000,060.00
KASOKOTOW PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570271755916	2,620.00	2,620.00
METIPSOO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570271743991	2,697.00	2,697.00
SAMBIRIR COMMUNITY LIBRARY	EQUITY-KAPSOWAR	1570262393420	2,206.00	2,206.00
CHEBILIL CHIEFS OFFICE	EQUITY-KAPSOWAR	1570264218132	1,785.00	1,785.00
ENDUL ASSISTANT CHIEFS OFFICE	EQUITY-KAPSOWAR	157026280254	203,011.50	2012
KAMOGO CHIEFS OFFICE	EQUITY-KAPSOWAR	1570273274188	230	230
MURKUTWA AP CAMP	EQUITY-KAPSOWAR	1570271087501	3,028.00	229.65
MARAKWET EAST SUB-COUNTY HEADQUARTERS	EQUITY-KAPSOWAR	1570271246110	6,123.00	6,123.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
MATUM PRIMARY SCHOOL	EQUITY KAPSOWAR	1570263932649	1,100.00	1,100.00
KAPTOBENDO PRIMARY SCHOOL	EQUITY KAPSOWAR	1570263777724	23,670.00	23,670.00
KABEN CHIEF'S OFFICE	EQUITY KAPSOWAR	1570270615625	2,240.00	2,240.00
KAPKOBIL AP CAMP	EQUITY KAPSOWAR	1570277415487	2,370.00	2,370.00
WEWO PRIMARY SCHOOL	EQUITY KAPSOWAR	1570277270019	1.65	1.65
ST. MICHAEL PRI SCH	EQUITY KAPSOWAR	1570277501517	1,600.00	1,600.00
TOROKO PRI SCH	EQUITY KAPSOWAR	1570277359824	866.90	866.9
CHEPKOG PRI SCH	EQUITY KAPSOWAR	1570264325860	3,876.00	83,996.00
NGENYIREEL PRI SCH	EQUITY KAPSOWAR	1570264026694	413.00	413.00
CHESONGOCH ACC's office	EQUITY KAPSOWAR	1570279240030	767.50	767.5
KESSOM ASSISTANT CHIEFS OFFICE	EQUITY KAPSOWAR	1570279317449	571,828.50	167,450.00
KIPCHUMWA AP CAMP	EQUITY KAPSOWAR	1570279557327	870.00	2,500,870.00
LITER POLICE STATION	EQUITY KAPSOWAR	1570261708992	1,103.46	1,103.46
ST. MARYS KAPKUTO MIXED DAY SEC	EQUITY KAPSOWAR	1570279584396	66,534.50	837,695.50
TUTURUNG PRIMARY SCHOOL	EQUITY KAPSOWAR	1570279883754	6,100.00	6,100.00
KOROU ASSISTANT CHIEFS OFFICE	EQUITY KAPSOWAR	1570279871501	435.80	435.8
KIPSIMBO PRI SCH	EQUITY KAPSOWAR	1570279346687	802,880.00	802,880.00
KAMELEI AP CAMP	EQUITY-KAPSOWAR	1570279189656	1,677,722.95	57,417.95
KIBIRIEM CHIEFS OFFICE	EQUITY KAPSOWAR	1570279871576	45.00	45
KAPYEGO POLICE STATION	EQUITY KAPSOWAR	1570277741681	100.90	100.90
TOT ACC OFFICE	EQUITY KAPSOWAR	1570280216268	1,077.50	1,077.50
TOT POLICE STATION	EQUITY KAPSOWAR	1570262253142	895.50	895.50
ST MARYS KAPKUTO DAY SEC SCH	EQUITY KAPSOWAR	1570279584396	66,534.50	837,695.50
KIPSIMBO PRIMARY SCHOOL	EQUITY KAPSOWAR	1570279346687	802,880	802,880.00
MURKUTWA PRIMARY SCHOOL	EQUITY KAPSOWAR	1570263899187	969,969.70	581,540.70
KAMOGO SECONDARY SCHOOL	EQUITY KAPSOWAR	1570278652746	7,001,430.00	7,001,430.00
KAPYEGO SECONDARY SCHOOL	EQUITY KAPSOWAR	1570264045144	1,669.30	700,589.30
ENDO CHIEFS' OFFICE	EQUITY KAPSOWAR	1570280344386	829.65	750,890.00
KAMELEI SECURITY CAMP	EQUITY KAPSOWAR	1570279189656	1,677,722	57,417.95
KIPCHUMWA SECURITY CAMP	EQUITY KAPSOWAR	1570279557327	870.00	2,500,870.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
SANGACH PRIMARY SCHOOL	EQUITY KAPSOWAR	1570269995814	886.25	0
ENDO CHIEFS OFFICE	EQUITY KAPSOWAR	1570280344386	829,647.00	750,890
TOROKO DAY SECONDARY SCHOOL	EQUITY KAPSOWAR	1570280433428	2,116,779.50	867
KARENA DAY SECONDARY SCHOOL	EQUITY KAPSOWAR	1570284265719	1,000,000.00	-
CHESOI SPECIAL SCHOOL	EQUITY KAPSOWAR	1570264234266	130,296.50	-
MARICH OR PRIMARY SCHOOL	EQUITY KAPSOWAR	1570283296977	1,600,000.00	-
KAPCHELAGA MIXED DAY SEC SCH	EQUITY KAPSOWAR	1570284336604	-	-
			46,567,085	28,740,936

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Annex 6: Progress on Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/CRRO/2021-2022-1-01-0147-09(1)	unsupported Project Management committee (PMC) Account Balances	PMC bank account balances have been fully supported with cashbooks, bank reconciliations statements	Not resolved	31st December 2023
OAG/CRRO/2021-2022-1-01-0147-09(2)	Budgetary Control and Performance (Underfunding and underperformance)	Management has put in place measures to ensure full absorption of funds and full utilization of funds received from the board.	Not resolved	31st December 2023
OAG/CRRO/2021-2022-1-01-0147-09(3)	Project Implementation Status (PIS)-Service delivery impacted negatively by projects planned and budgeted but not implemented	Monitoring & evaluation and capacity building reports have been fully utilized to ensure all projects planned and budgeted are fully implemented	Not resolved	31st December 2023
OAG/CRRO/2021-2022-1-01-0147-09(4)	Unresolved Prior Year issues	Management strives to ensure all outstanding audit issues are resolved and way forward agreed upon	Not resolved	31st December 2023

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Edwin Siele
Fund Account Manager.

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