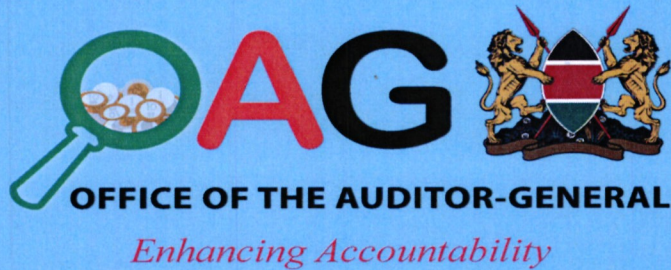


REPUBLIC OF KENYA



REPORT

DATE: 21 JUN 2023

WED

TABLED
BY:

Hon. Kimani Ichungwah, MP
Leader of The Majority

CLERK AT
THE TABLE:

Finlay MURUKI

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

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

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



MARAKWET EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30th JUNE 2022

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

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

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Marakwet east Constituency
National Government Constituencies Development Fund (NGCDF)
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I. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

Marakwet east Constituency

National Government Constituencies Development Fund (NGCDF)

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

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)

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Edwin Siele
2.	Sub-County Accountant	Rebecca Biwott
3.	Chairman NGCDFC	Noah Kiptoo
4.	Member NGCDFC	Emily Kimosop

(d) 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

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National Government Constituencies Development Fund (NGCDF)
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Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) Marakwet East Constituency NGCDF Headquarters

Marakwet East NG-CDF Office
P.O. Box 298-30705
Kapsowar.
Chesoi NG-CDF hall
Chesoi, KENYA

(f) Marakwet East Constituency NGCDF Contacts

Telephone: (254) 728 573 065
: (254) 725 603 034
Email: cdfmarakweteast@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Marakwet East Constituency NGCDF Bankers

Equity Bank
Kapsowar
1570261546678
P.O.BOX 17430705
KAPSOWAR

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-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. It is upon the NG-CDF board to expedite issuance of a regulations towards social security programmes.

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.

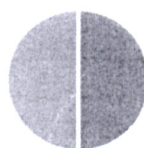
There are quite a number of challenges facing constituents in Marakwet East constituency ranging from poor road networks, power outages,

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 2021 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
2021/2022	137,088,879
2020/2021	137,088,879

BUDGET APPROVED FOR TWO FINANCIAL YEARS COMPARED



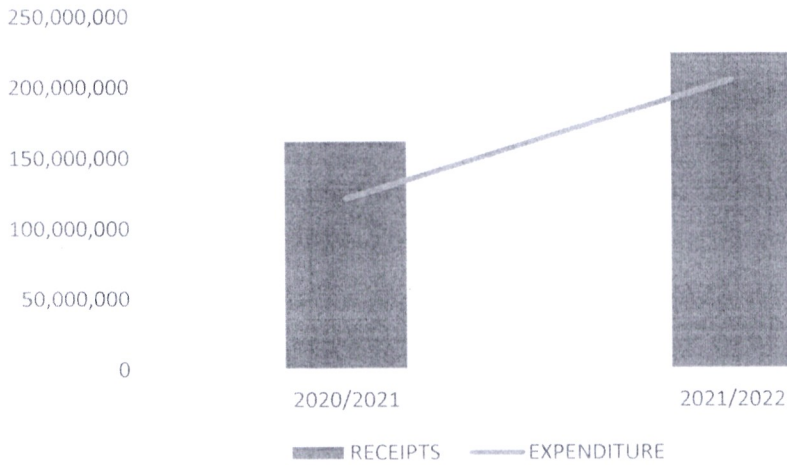
■ 2021/2022 ■ 2020/2021

Total receipts Vs Expenditure compared for 2020/2021 & 2021/2022 financial years

FY	2020/2021	2021/2022
RECEIPTS	161,367,724	223,755,136
EXPENDITURE	120,724,097	204,383,032

**Marakwet east Constituency
National Government Constituencies Development Fund (NGCDF)
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Total receipts and Expenditure compared



Graphical comparison of surplus for financial years 2020/2021 & 2021/2022

Surplus/Deficit Compared	Amount
2020/2021	41,577,378
2021/2022	7,902,255

Graphical comparison of surplus for financial years 2020/2021 & 2021/2022 Amount



Signature

.....
CHAIRMAN NGCDF COMMITTEE

**Marakwet East Constituency
National Government Constituencies Development Fund (NGCDF)
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III. Statement of Performance against Predetermined Objectives for FY2021/22

Introduction

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

The key development objectives of 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 	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	In financial year 2021/2022-we increased number of classrooms by 5, dormitories by 3 and renovation of classrooms in various schools/institutions
Security	To create peaceful, secure and enabling	<ol style="list-style-type: none"> 1. Effective and efficient security and administration 	-number of complete and usable chiefs'	In financial year 2021/2022 -we increased the number of chiefs

**Marakwet east Constituency
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	environment through support of infrastructure in the ministry of interior at the constituency	department in the constituency 2. Reduction of criminal behaviours, insecurity and delinquency 3. Increased community ownership of security and peace	camps and police stations -Decreased number of insecurity	and assistant chief's offices by 4 and police staff quarters by 10 and 1 administration block office built.
Environment	To strengthen environmental conservation and protection through supporting community environmental initiatives.	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 2021/2022 -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	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 2021/2022 -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	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 2021/2022 -we funded 29 projects in various institutions and schools for toilets, blown roofs.

Marakwet east Constituency
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IV. 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.

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

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.

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 sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Marakwet 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.

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

.....

Name; Edwin Siele

FAM Marakwet East Constituency

Marakwet east Constituency

National Government Constituencies Development Fund (NGCDF)

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

iii. 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, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Marakwet 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, 2022, 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.

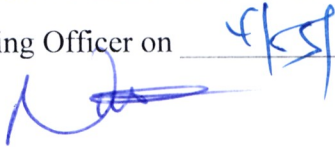
The Accounting Officer in charge of the NGCDF Marakwet East Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit

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


were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-Marakwet East Constituency financial statements were approved and signed by the Accounting Officer on 4/5/2023 2023.



.....
Name: Noah Kiptoo
Chairman – NGCDF Committee



.....
Name: Edwin Siele
Fund Account Manager

REPUBLIC OF KENYA



Enhancing Accountability

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MARAKWET EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal 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 45, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary

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

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

Basis for Qualified Opinion

Unsupported Project Management Committee (PMC) Account Balances

As disclosed in Note 17.4 and Annex 5 to the financial statements are Project Management Committee (PMC) bank account balances amounting to Kshs.28,740,936. However, bank reconciliation statements, certificate of bank balances, bank statements and cash books in support of the balances were not provided for audit.

In the circumstances, the accuracy and completeness of Project Management Committee bank balances of Kshs.28,740,936 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.223,755,136 and Kshs.211,666,257 respectively resulting to an under-funding of Kshs.12,088,879 or 5% of the budget. Similarly, the Fund expended Kshs.203,764,004 against an approved budget of Kshs.223,755,136 resulting to an under-expenditure of Kshs.19,991,134 or 9% of the budget.

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

2. Project Implementation Status (PIS)

During the year under review, the Board approved a budget of Kshs.135,559,532 to implement a total of sixty three (63) projects. However, analysis of the status report revealed that four (4) projects with a budget of Kshs.23,000,000 were implemented while fifty nine (59) projects with a budget of Kshs.112,559,532 or 83% of the budgeted projects were not implemented.

The underperformance in project implementation affected the planned activities and may have impacted negatively on service delivery to the citizens.

3. Unresolved Prior Year Issues

In the audit report of the previous year, several paragraphs were raised. However, Management has not resolved and disclosed the status of all the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board. Management has not provided satisfactory explanation for the delay in resolving the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Stalled Project

Review of contract documents revealed that the Fund Management awarded a contract for construction of a dormitory at Chesewew Secondary School at a contract sum of Kshs.9,209,350 against the public works engineer's estimate of Kshs.9,234,500. The site was handed over to the contractor in September, 2017 with the project expected to be completed in three months. During the year under review the Fund Management transferred Kshs.3,800,000 to Chesewew Secondary School Project Management Committee (PMC) bank account. However, physical verification in March, 2023 revealed that the Project was approximately 60% complete, no work was ongoing and the contractor was not on site.

In the circumstances, the value for money invested in the Project could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the

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

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

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

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

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

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

the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

16 May, 2023

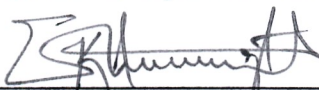
**Marakwet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

v. Statement of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021-2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers from NGCDF Board	1	170,088,879	161,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	19,000	-
Total Receipts		170,107,879	161,367,724
Payments			
Compensation of Employees	4	3,127,521	2,523,251
Use of Goods and Services	5	11,815,789	9,674,237
Transfers to Other Government Units	6	135,559,532	68,980,064
Other Grants and Transfers	7	53,280,160	39,546,545
Acquisition of Assets	8	-	-
Other Payments	9	-	-
Total Payments		203,783,002	120,724,097
Surplus/(Deficit)		(33,675,123)	40,643,627

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

The Constituency financial statements were approved on 4/5/2023 2023 and signed by:



Fund Account Manager

Name: Edwin Siele

National Sub-County
Accountant

Name: Rebecca Biwott
ICPAK M/No: 12091

Chairman NG-CDF
Committee

Name: Noah Kiptoo

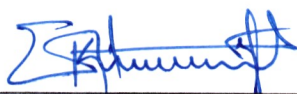
**Marakwet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

vi. Statement of Assets and Liabilities as at 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	7,902,255	41,577,378
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		7,902,255	41,577,378
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		7,902,255	41,577,378
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		7,902,255	41,577,378
Represented By			
Fund Balance B/Fwd	13	41,577,378	933,751
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		(33,675,123)	40,643,627
Net Financial Position		7,902,255	41,577,378

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

The Constituency financial statements were approved on 4/5/2023 and signed by:



Fund Account Manager

Name: Edwin Siele



National Sub-County
Accountant

Name: Rebecca Biwott
ICPAK M/No: 12091



Chairman NG-CDF
Committee

Name: Noah Kiptoo

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

vii. **Statement of Cash Flows for the Year Ended 30th June 2022**

	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts from Operating Activities			
Transfers from NGCDF Board	1	170,088,879	161,367,724
Other Receipts	3	19,000	-
Total Receipts		170,107,879	161,367,724
Payments			
Compensation of Employees	4	3,127,521	2,523,251
Use of Goods and Services	5	11,815,789	9,674,237
Transfers to Other Government Units	6	135,559,532	68,980,064
Other Grants and Transfers	7	53,280,160	39,546,545
Other Payments	9	-	-
Total Payments		203,783,002	120,724,097
Total Receipts Less Total Payments		(33,675,123)	40,643,627
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		-	-
Cash flow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase in Cash and Cash Equivalent		(33,675,123)	40,643,627
Cash & Cash equivalent at start of the Year	10	41,577,378	933,751
Cash & Cash equivalent at end of the Year	10	7,902,255	41,577,378

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

The Constituency financial statements were approved on 4/5/ 2023 and signed by:



Fund Account Manager

Name: Edwin Siele



National Sub-County
Accountant

Name: Rebecca Biwott
ICPAK M/No: 12091



Chairman NG-CDF
Committee

Name: Noah Kiptoo

**Marakwet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**
viii. **Summary Statement of Appropriation for the Year Ended 30th June 2022**

Receipts/Payments	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	Kshs	B	Kshs	c=a+b	d	e=c-d	f=d/c %
	2021/2022		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
Receipts		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	41,577,378	45,088,879	45,088,879	223,755,136	211,666,257	12,088,879	95.0%
Proceeds from Sale of Assets	-	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	-	0.0%
Totals	137,088,879	41,577,378	45,088,879	45,088,879	223,755,136	211,666,257	12,088,879	95.0%
Payments								
Compensation of Employees	2,800,000	2,137,786	-	-	4,937,786	3,127,521	1,810,265	63.3%
Use of Goods and Services	8,137,110	4,080,236	-	-	12,217,346	11,796,789	420,557	96.6%
Transfers to Other Government Units	86,759,562	24,700,000	44,188,879	44,188,879	155,648,441	135,559,532	20,088,909	87.1%
Other Grants and Transfers	39,392,207	10,659,356	900,000	900,000	50,951,563	53,280,160	(2,328,597)	104.6%
Acquisition of Assets	-	-	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	-	-	0%
Funds Pending Approval**								
Totals	137,088,879	41,577,378	45,088,879	45,088,879	223,755,136	203,764,003	19,991,134	91.1%


a) On compensation of employees there is pending staff gratuity who are completing their contracts and shall be due for payment thus giving budget utilization of 63.3%

b) On transfers to other government units there was delayed funding from the board relating to the previous financial year of ksh 12,088,879 which was received towards the close of the financial year hence some projects have not been funded thereby giving utilization rate of 88.3%

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities Description	Amount
Budget utilisation difference totals	19,991,134
Less undischursed funds receivable from the Board as at 30 th June 2022	(12,088,879)
Add Accounts payable	7,902,255
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	7,902,255


The Constituency financial statements were approved on 4/5/2023 and signed by:

Fund Account Manager 

Name: Edwin Siele

National Sub-County Accountant 

Name: Rebecca Biwot
ICPAK M/No: 12091

Chairman NG-CDF Committee 

Name: Noah Kiptoo

Marakwet East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget		Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
	2021/2022	Kshs	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,800,000		2,137,786	-	4,937,786	3,127,521	1,810,265
1.2 Committee allowances	2,836,057		53,209	-	2,889,266	2,889,266	0
1.3 Use of goods and services	1,188,387		-	-	1,188,387	1,188,387	(0)
Total	6,824,444		2,190,995	-	9,015,439	7,205,174	1,810,265
2.0 Monitoring and evaluation							
2.1 Capacity building	1,862,666		2,649,975		4,512,641	4,092,084	420,557
2.2 Committee allowances	1,600,000		125,945		1,725,945	1,725,945	-
2.3 Use of goods and services	650,000		1,251,107		1,901,107	1,901,107	-
Total	4,112,666		4,027,027	-	8,139,693	7,719,136	420,557
3.0 Emergency							
3.1 Primary Schools							
Maina pri sch	500,000		-		500,000	500,000	-
KIPYEBO PRY SCHOOL	500,000		-		500,000	500,000	-
KAPCHEBAU PRY SCH	500,000		-		500,000	500,000	-
CHEPTANY PRIMARY SCHOOL	600,000		-		600,000	600,000	-

**Marakwet East Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
TANGUL PRY SCHOOL	500,000	-	-	500,000	500,000	-
MKENO PRY SCH	400,000	-	-	400,000	400,000	-
CHEMISTO PRY SCHOOL	500,000	-	-	500,000	500,000	-
3.2 Secondary schools	-	-	-	-	-	-
Kapchebau girls' sec sch	600,000	-	-	600,000	600,000	-
KAPTICH GIRLS SEC SCHOOL	150,000	-	-	150,000	150,000	-
SEBERO PRIMARY SCHOOL	150,000	-	-	150,000	150,000	-
CHESEWEW SEC SCH	600,000	-	-	600,000	600,000	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
Marich Assistant chief's office	550,000	-	-	550,000	550,000	-
Kamogo chief's office	400,000	-	-	400,000	400,000	-
DCC M/EAST	300,000	-	-	300,000	300,000	-
3.5 Unutilised	942,207	-	-	942,207	-	942,207
Total	7,192,207	-	-	7,192,207	6,250,000	942,207
4.0 Bursary and Social Security						
4.1 Secondary Schools	18,000,000	6,609,356	100,000	24,709,356	30,459,210	(5,749,854)

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.2 Tertiary Institutions	7,000,000	-	-	7,000,000	7,820,950	(820,950)
4.3 Social Security	-	-	-	-	-	-
4.4 Special Needs	-	-	-	-	-	-
Total	25,000,000	6,609,356	100,000	31,709,356	38,280,160	(6,570,804)
5.0 Sports						
Cheptobot primary school	50,000	-	-	50,000	50,000	-
Kapkuto secondary school	50,000	-	-	50,000	-	50,000
Maron primary school	50,000	-	-	50,000	-	50,000
Sebero primary school	50,000	-	-	50,000	50,000	-
Tebe primary school	-	50,000	-	50,000	-	50,000
Ratia primary school	-	50,000	-	50,000	-	50,000
Meuno primary school	-	50,000	-	50,000	50,000	-
Tot primary school	-	50,000	-	50,000	-	50,000
Chesongoch pri sch	-	50,000	-	50,000	50,000	-
Kapchemurkeldet pri sch	-	50,000	-	50,000	-	50,000
Kumbulul pri sch	-	50,000	-	50,000	-	50,000

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Liter sec sch	-	50,000	-	50,000	50,000	-
Kapkuto primary school	-	-	50,000	50,000	50,000	-
Ngenyireel primary school	-	-	50,000	50,000	50,000	-
Total	200,000	400,000	100,000	700,000	350,000	350,000
6.0 Environment						
Itum primary school	50,000	-	-	50,000	50,000	-
Kapchebau primary school	50,000	-	-	50,000	-	50,000
Kararia primary school	50,000	-	-	50,000	50,000	-
Murkutwo primary school	50,000	-	-	50,000	50,000	-
Kipsimbo primary school	-	50,000	-	50,000	-	50,000
St Michael primary school	-	50,000	-	50,000	-	50,000
Chechan primary school	-	50,000	-	50,000	50,000	-
Kaptobendo primary school	-	50,000	-	50,000	-	50,000
Kalya pri sch	-	50,000	-	50,000	-	50,000
Total	200,000	250,000	-	450,000	200,000	250,000
7.0 Primary Schools Projects						
TOBONGON PRY SCH	1,100,000	-	-	1,100,000	1,100,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
KABALDAMET PRY SCH	1,500,000	-	-	1,500,000	1,500,000	-
MARON PRY SCH	500,000	-	-	500,000	500,000	-
CHEMWOROR PRY SCH	2,000,000	-	-	2,000,000	2,000,000	-
KAPTOBENDO PRY SCH	800,000	-	-	800,000	800,000	-
CHEPTOBOT PRY SCH	500,000	-	-	500,000	500,000	-
MURKUTWO PRY SCHOOL	1,500,000	-	-	1,500,000	1,500,000	-
KABIEGO PRY SCHOOL	900,000	-	-	900,000	900,000	-
KARARIA PRY SCH	700,000	-	-	700,000	700,000	-
TANGUL PRY SCHOOL	1,000,000	-	-	1,000,000	1,000,000	-
KIPIEBO PRY SCHOOL	1,000,000	-	-	1,000,000	1,000,000	-
KOISABUL PRY	1,259,562	-	-	1,259,562	1,259,532	30
KIPSIMBO PRY SCH	800,000	-	-	800,000	800,000	-
MURETO PRY SCH	1,000,000	-	-	1,000,000	1,000,000	-
LUKUGET PRIMARY SCHOOL	2,300,000	-	-	2,300,000	2,300,000	-
KOMBASSES PRIMARY SCHOOL	600,000	-	-	600,000	600,000	-
NGENYIREEL PRIMARY SCHOOL	1,200,000	-	-	1,200,000	1,200,000	-
CHESONGOCH PRIMARY SCHOOL	1,000,000	-	-	1,000,000	1,000,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
CHUGOR PRIMARY SCHOOL	400,000	-	-	400,000	400,000	-
EMBOMIR PRIMARY SCHOOL	1,000,000	-	-	1,000,000	1,000,000	-
CHESOI PRIMARY SCHOOL	600,000	-	-	600,000	600,000	-
TOT PRIMARY SCHOOL	3,000,000	-	-	3,000,000	3,000,000	-
MUNGWA PRIMARY SCHOOL	2,000,000	-	-	2,000,000	2,000,000	-
CHECHAN PRY SCHOOL	2,000,000	-	-	2,000,000	2,000,000	-
SEBERO PRY SCHOOL	1,000,000	-	-	1,000,000	1,000,000	-
MOROR PRIMARY SCHOOL	2,000,000	-	-	2,000,000	2,000,000	-
KAMELEI PRY SCH	700,000	-	-	700,000	700,000	-
KAPKAIN PRY	800,000	-	-	800,000	800,000	-
SANGACH PRY	800,000	-	-	800,000	800,000	-
CHORWA PRI SCH	2,500,000	-	-	2,500,000	2,500,000	-
LITER PRY SCH	2,000,000	-	-	2,000,000	1,000,000	1,000,000
KAPKOBIL PRY SCH	1,600,000	-	-	1,600,000	1,600,000	-
Kabetwa primary school	600,000	-	600,000	1,200,000	-	1,200,000
METIPSCO PRIMARY	-	-	500,000	500,000	500,000	-
TUTURUNG PRY SCHOOL	-	-	300,000	300,000	300,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kimitel pri sch	-	-	700,000	700,000	700,000	-
MKENO PRY	-	-	500,000	500,000	500,000	-
ENDIWA PRY SCH	-	-	700,000	700,000	700,000	-
Embomir primary school	-	1,500,000	-	1,500,000	-	1,500,000
Tot primary school	-	1,000,000	-	1,000,000	-	1,000,000
Chesongoch primary school	-	1,000,000	-	1,000,000	-	1,000,000
Chesoi primary school	-	800,000	-	800,000	-	800,000
Tirap primary school	-	300,000	-	300,000	-	300,000
Chesetan primary school	-	600,000	-	600,000	600,000	-
Mogil primary school	-	800,000	-	800,000	800,000	-
Kumbulul primary	-	300,000	-	300,000	300,000	-
Kalya primary school	-	1,200,000	-	1,200,000	-	1,200,000
Total	40,659,562	7,500,000	3,300,000	51,459,562	43,459,532	8,000,030
8.0 Secondary Schools Projects						
KAPKUTO SEC SCH	1,000,000	-	-	1,000,000	1,000,000	-
TOT SEC	500,000	-	-	500,000	500,000	-
ST. AUGUSTINE KAPYEGO	700,000	-	-	700,000	700,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
ST. JOHN TOROKO MIXED DAY /BOARDING	1,000,000	-	-	1,000,000	1,000,000	-
KIPKANER SEC SCHOOL	1,400,000	-	-	1,400,000	1,400,000	-
KERIO VALLEY SEC	2,000,000	-	-	2,000,000	2,000,000	-
ISMAEL CHELANGA	700,000	-	-	700,000	700,000	-
KAMOGO SEC SCH	7,000,000	-	-	7,000,000	7,000,000	-
CHESEWEW SEC	3,800,000	-	-	3,800,000	3,800,000	-
ST. JOHN TOROKO MIXED DAY /BOARDING	-	-	1,000,000	1,000,000	1,000,000	-
TOT SEC	-	-	7,000,000	7,000,000	7,000,000	-
Kamasia secondary school	-	7,000,000	-	7,000,000	7,000,000	-
Kipkaner secondary school	-	7,000,000	-	7,000,000	7,000,000	-
St Mary Mon secondary school	-	800,000	-	800,000	800,000	-
Liter secondary school	-	1,400,000	-	1,400,000	1,400,000	-
Lukuget day secondary school	-	1,000,000	-	1,000,000	1,000,000	-
STMARY SEC SCH	-	-	800,000.00	800,000	800,000	-
Total	18,100,000	17,200,000	8,800,000	44,100,000	44,100,000	-
9.0 Tertiary institutions Projects						

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
KERIO VALLEY KMTc	-	-	32,088,879	32,088,879	20,000,000	12,088,879
KMTc KERIO VALLEY	23,000,000	-	-	23,000,000	23,000,000	-
KMTc KERIO VALLEY	5,000,000	-	-	5,000,000	5,000,000	-
Total	28,000,000	-	32,088,879	60,088,879	48,000,000	12,088,879
10.0 Security Projects						
MARICH ASS.CHIEF'S OFFICE	800,000	-	-	800,000	800,000	-
ENDUL ASS. CHIEF OFFICE	300,000	-	-	300,000	300,000	-
METIPSOO ASSISTANT CHIEFS' OFFICE	700,000	-	-	700,000	700,000	-
KAMELEI SECURITY CAMP	1,000,000	1,000,000	-	2,000,000	1,000,000	1,000,000
ENDO CHIEFS' OFFICE	1,000,000	700,000	-	1,700,000	1,000,000	700,000
KIPCHUMWA SECURITY CAMP	3,000,000	-	-	3,000,000	3,000,000	-
KAPYEGO POLICE	-	700,000	-	700,000	700,000	-
KETUT CHIEFS' OFFICE	-	-	700,000	700,000	700,000	-
Korou assistant chief's office	-	1,000,000	-	1,000,000	-	1,000,000
Total	6,800,000	3,400,000	700,000	10,900,000	8,200,000	2,700,000
11.0 Acquisition of assets						

Marakwet East Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	-			-	-	-
12.0 Other payments				-		-
Total				-		-
13.0 unallocated fund						
Unapproved projects (AIA)						
AIA						
FMC savings						
Total	137,088,879	41,577,378	45,088,879	223,755,136	203,764,002	19,991,134

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

XI. Significant Accounting Policies

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

1. Statement of compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF Marakwet 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.

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

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.

**Marakwet East Constituency
National Government Constituencies Development Fund (NGCDF)
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Significant Accounting Policies continued

6. Cash and Cash equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned 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 - June 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

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

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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

XII. Notes to the Financial Statements

1. Transfers from NG-CDF Board

Description	2021-2022	2020-2021
NGCDF Board	Kshs	Kshs
AIE NO. 2019/2020/B104738		20,000,000
AIE NO. 2019/2020/A823677		35,000,000
AIE NO. 2019/2020/B104827		14,367,724
AIE NO. 2020/2021/B124608		9,000,000
AIE NO. 2020/2021/B119563		8,500,000
AIE NO. 2020/2021/B119954		13,000,000
AIE NO. 2020/2021/B128195		6,900,000
AIE NO. 2020/2021/B129157		6,000,000
AIE NO. 2020/2021/B132250		6,000,000
AIE NO. 2020/2021/B138918		13,000,000
AIE NO. 2020/2021/B126212		7,000,000
AIE NO. 2020/2021/B105007		10,600,000
AIE NO. 2020/2021/B140650		12,000,000
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	
TOTAL	170,088,879	161,367,724

2. Proceeds from Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

Marakwet East Constituency
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Notes to the Financial Statements (Continued)

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	19,000	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	19,000	-

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,875,852	2,463,331
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	190,830	-
Employer Contributions Compulsory national social security schemes	60,839	59,920
Total	3,127,521	2,523,251

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

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	-
Utilities, supplies and services	-	2,250,429
Communication, supplies and services	373,210	-
Domestic travel and subsistence	114,130	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	321,068	-
Hospitality supplies and services	2,179,680	-
Other committee expenses	4,476,147	-
Committee allowance	4,190,230	6,432,249
Insurance costs	-	222,666
Fuel, oil and lubricants	100,000	-
Office and general supplies and services	-	720,000
Other operating expenses-Bank charges	16,200	48,893
Routine maintenance – vehicles and other transport equipment	45,125	-
Routine maintenance – other assets	-	-
Total	11,815,789	9,674,237

Marakwet East Constituency
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Notes to the Financial Statements (Continued)

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to Primary Schools	43,459,532	38,100,000
Transfers to Secondary Schools	44,100,000	15,880,064
Transfers to Tertiary Institutions	48,000,000	15,000,000
Total	135,559,532	68,980,064

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools	30,459,210	15,032,796
Bursary – tertiary institutions	7,820,950	3,935,245
Bursary – special schools	-	-
Mock & CAT	-	-
Social Security programmes (NHIF)	-	-
Security projects	8,200,000	8,669,256
Sports projects	350,000	150,000
Environment projects	200,000	150,000
Emergency projects	6,250,000	11,609,248
Total	53,280,160	39,546,545

8. Acquisition of Assets

	2021-2022	2020-2021
	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	-	-
Acquisition of Land	-	-
Total	-	-

Marakwet East Constituency
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Notes to the Financial Statements (Continued)

9. Other Payments

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

10: Cash Book Bank Balance

Name of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Kapsowar Branch A/c No 1570261546678</i>	7,902,255	41,577,378
Total	7,902,255	41,577,378
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

11: 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		-	-	-

Marakwet East Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	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	-	-

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	773,927	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	773,927	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	41,577,378	933,751
Cash in hand		
Imprest		
Total	41,577,378	933,751

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

Notes to the Financial Statements (Continued)

14. Prior Year Adjustments

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

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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021-2022	2020-2021
	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	-	-
	-	-

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

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	773,927	-
Others (<i>specify</i>)	-	-
Total	773,927	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,810,265	2,567,017
Use of goods and services	420,557	4,836,585
Amounts due to other Government entities	20,088,909	65,927,736
Amounts due to other grants and other transfers	(2,328,597)	12,334,920
Acquisition of assets	-	-
Funds pending approval	-	-
Total	19,991,134	85,666,257

Marakwet East Constituency
National Government Constituencies Development Fund (NGCDF)
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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	28,740,936	17,511,782
Total	28,740,936	17,511,782

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

Annexes
 Annexes: 1 Analysis of Pending Accounts Payable

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

Marakwet East Constituency
 National Government Constituencies Development Fund (NGCDF)
 Annual Report and Financial Statements for The Year Ended June 30, 2022
 Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1. DINAH KIPLAGAT	SECRETARY	May 2018	269,024	
2. ROSE CHELIMO	RECORDS OFFICER	May 2018	269,024	
3. STEPHEN CHELIMO	CLERK OF WORKS	March 2019	81,022	
4. GLADYS CHESIR	ACCOUNTS ASSISTANT	August 2021	99,057	
5. PAUL CHEFKOK	DRIVER	December 2021	55,800	
Grand Total			773,927	

Marakwet East Constituency
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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2021/2022	2020/2021	
1.0 Administration and Recurrent		Ksh	Ksh	
Salary	Payment of staff salary	1,810,265	2,567,017	
Goods and services	Payment of goods and services	420,557.00	4,836,585	
Amounts due to other Government entities			65,927,736	
KOISABUL PRY	Construction of one classroom	30	-	
LITER PRY SCH	Construction of dormitory	1,000,000	-	
Kabetwa primary school	Renovation of one classroom	1,200,000	-	
Embomir primary school	Construction of dormitory	1,500,000	-	
Tot primary school	Construction of administration block	1,000,000	-	
Chesogoch primary school	Completion of dormitory	1,000,000	-	
Chesoi primary school	Renovation of classrooms	800,000	-	
Tirap primary school	Completion of one classroom	300,000	-	
Kalya primary school	Construction of one classroom	1,200,000	-	
KMTC Kerio valley secondary school	Construction of tuition and administration block	12,088,879	-	
	Sub-Total			
Amounts due to other grants and other transfers			-	
Emergency	Payment of unforeseen emergency cases within the constituency	942,207	-	
4.1 Secondary Schools	Payment of bursary to needy students in secondary schools	-5,749,854	-	

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

4.2 Tertiary Institutions	Payment of bursary to needy students in tertiary institutions	-820,950	-
Kapkuto secondary school	Purchase and supply of sport equipment in schools	50,000	-
Maron primary school	Purchase and supply of sport equipment in schools	50,000	-
Tebe primary school	Purchase and supply of sport equipment in schools	50,000	-
Ratia primary school	Purchase and supply of sport equipment in schools	50,000	-
Tot primary school	Purchase and supply of sport equipment in schools	50,000	-
Kapchemurkeldet pri sch	Purchase and supply of sport equipment in schools	50,000	-
Kumbulul pri sch	Purchase and planting of tree seedlings in schools	50,000	-
Kapchebau primary school	Purchase and planting of tree seedlings in schools	50,000	-
Kipsimbo primary school	Purchase and planting of tree seedlings in schools	50,000	-
St Michael primary school	Purchase and planting of tree seedlings in schools	50,000	-
Kaptobendo primary school	Purchase and planting of tree seedlings in schools	50,000	-
Kalya pri sch	Purchase and planting of tree seedlings in schools	50,000	-
KAMELEI SECURITY CAMP	Construction of staff quarters	1,000,000	-
ENDO CHIEFS OFFICE	Construction of chief's office	700,000	-
Korou assistant chief's office	Construction of chief's office	1,000,000	-
	Sub-Total		-
Acquisition of assets		-	-
Others (AIA)		-	-
	Sub-Total		-
Funds pending approval		-	-
	Grand Total	19,991,134	85,666,257

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	1,200,000	-	-	1,200,000
Buildings and structures	14,069,383	-	-	14,069,383
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 2022

ANNEX 5 –PMC BANK BALANCES AS AT 30 TH JUNE 2022													
NO	PROJECT NAME	BANK-BRANCH	A/C NUMBER	DATE OPENED	Bank Balance 2021/22	Bank Balance 2020/21							
1	CHAWIS PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570266414935	14-01-2016	422	421.80							
2	CHORWA PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264054753	22-04-2015	1,702,365	200,485.00							
3	NYIRAR PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570262635352	17-07-2014	3,382	501,180.50							
4	CHELMWUO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264231010	27-05-2015	4,233	31,793.00							
5	MUSWON PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264205214	21-05-2015	615	599,894.00							
6	KAPKUTO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570266863037	18-02-2016	33,576.00	33,576.00							
7	KOMBASES PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570267124604	8/3/2016	1,010	2,610.00							
8	KAPKOBIL PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264023478	15-04-2015	1,625,473	25,473.00							
9	QUEEN OF PEACE CHESEGER PRIMARY SCHOOL	EQUITY-KAPSOWAR	1630261739240	27-11-2013	1,005.00	1,005.00							
10	MURKUTWO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570263899187	17-03-2015	581,541	236,304.70							
11	CHEMISTO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570262653284	23-07-2014	100,191	190.50							
12	ST AUGUSTINE KAPYEGO SECONDARY SCHOOL	EQUITY-KAPSOWAR	1570264045144	20-04-2015	700,589	89,969.30							
13	ISHMAEL CHELANGA SECONDARY SCHOOL	EQUITY-KAPSOWAR	1570262776347	27-08-2014	704,659	4,838.80							
14	LITER POLICE STATION	EQUITY-KAPSOWAR	1570261708992	19-11-2013	1,103	19,970.00							
15	CHEBILIL AP LINE	EQUITY-KAPSOWAR	1570264449314	6/7/2015	85.00	1,103.46							
16	MOGIL POLICE STATION	EQUITY-KAPSOWAR	1570262692350	5/8/2014	1,480	85.00							
17	KIPCHUMWA CHIEFS' OFFICE	EQUITY-KAPSOWAR	1570266061270	16-12-2015	6,745	1,480							
18	KIPKANER CHIEFS' OFFICE	EQUITY-KAPSOWAR	1570266548914	27-01-2016	21,159	6,745							
19	ST MARYS MON SECONDARY	EQUITY-KAPSOWAR	1570269233373	3/8/2016	10,732	400,870							
20	KIMONGO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264653431	10/8/2015	620	1,432							
21	SANGACH PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570269995814	29-09-2016	799,390	620							
22	ITUM PRI SCHOOL	EQUITY-KAPSOWAR	1570263833431	4/3/2015	249,198.00	-							

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23	LUKUGET PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264190830	19-05-2015	2,300,096	199,198
24	SEBERO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570271424260	20-01-2017	125,314	96
25	CHEPTANY PRI SCH	EQUITY-KAPSOWAR	1570264231665	27-05-2015	365,908	13,510
26	NYIRAR CHIEFS' OFFICE	EQUITY-KAPSOWAR	1570270180458	11/10/2016	475	1,500,260
27	MURKUTWO AP CAMP	EQUITY-KAPSOWAR	1570271087501	22-12-2016	3,028	475
28	CHESEWEW BOYS' SEC SCHOOL	EQUITY-KAPSOWAR	1570268837853	6/7/2016	3,460	803,071
29	TUTURUNG ASSISTANT CHIEFS' OFFICE	EQUITY-KAPSOWAR	1570271786430	17-02-2017	51,193	3,460
30	MUNGWA PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264235144	28-05-2015	2,000,060	51,193
31		EQUITY-KAPSOWAR				20,680
32	KASOKOTOW PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570271755916	15-02-2017	2,620	2,620
33	METIPSOO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570271743991	14-02-2017	2,697.00	847
34	SAMBIRIR COMMUNITY LIBRARY	EQUITY-KAPSOWAR	1570262393420	9/5/2014	2,206	2,206
35	CHEBILIL CHIEFS' OFFICE	EQUITY-KAPSOWAR	1570264218132	25-05-2015	1,785	46,965
36	ENDUL ASSISTANT CHIEFS' OFFICE	EQUITY-KAPSOWAR				2,012
37	KAMOGO CHIEFS' OFFICE	EQUITY-KAPSOWAR	1570273274188	21-06-2017	230	24,690
38	MURKUTWA AP CAMP	EQUITY-KAPSOWAR	1570271087501	22-12-2016	3,028	803,071
39	KAPSICHA ASSISTANT CHIEFS' OFFICE	EQUITY-KAPSOWAR				6,123
40	MARAKWET EAST SUB-COUNTY HEADQUARTERS	EQUITY-KAPSOWAR	1570271246110	5/1/2017	6,123	1,100
41	MATUM PRIMARY SCHOOL	EQUITY KAPSOWAR	1570263932649	25-03-2015	1,100.00	19,427
42	KAPTOBENDO PRIMARY SCHOOL	EQUITY KAPSOWAR	1570263777724	18-02-2015	23,670	2,370
43	KABEN CHIEF'S OFFICE	EQUITY KAPSOWAR	1570270615625	15-11-2016	2,240	2
44	KAPKOBIL AP CAMP	EQUITY KAPSOWAR	1570277415487	5/7/2018	2,370	1,600
45	WEWO PRIMARY SCHOOL	EQUITY KAPSOWAR	1570277270019	25-05-2018	1.65	867
46	ST. MICHAEL PRI SCH	EQUITY KAPSOWAR	1570277501517	2/8/2018	1,600	3,950
47	TOROKO PRI SCH	EQUITY KAPSOWAR	1570277359824	18-06-2018	867	192,625
48	CHEPKOG PRI SCH	EQUITY KAPSOWAR	1570264325860	12/6/2015	83,996	604,142
49	NGENYIREEL PRI SCH	EQUITY KAPSOWAR	1570264026694	15-04-2015	413	3,460
50	LUKUGET DAY SEC SCH	EQUITY KAPSOWAR				5,830

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51	CHESEWEW SEC SCH	EQUITY KAPSOWAR	1570268837853	6/7/2016	3,460	584,093
52	CHESONGOCH ACC's office	EQUITY KAPSOWAR	1570279240030	16-09-2019	768	2,240
53	KESSOM ASSISTANT CHIEFS OFFICE	EQUITY KAPSOWAR	1570279317449	15-10-2019	167,450	998,975
54	KIPCHUMWA AP CAMP	EQUITY KAPSOWAR	1570279557327	15-01-2020	2,500,870	768
55	LITER POLICE STATION	EQUITY KAPSOWAR	1570261708992	19-11-2013	1,103.46	2,000,000
56	ST. MARYS KAPKUTO MIXED DAY SEC SCH	EQUITY KAPSOWAR	1570279584396	24-01-2020	837,695.50	143,054
57	TUTURUNG PRIMARY SCHOOL	EQUITY KAPSOWAR	1570279883754	19-06-2020	6,100.00	1,189
58	KOROU ASSISTANT CHIEFS OFFICE	EQUITY KAPSOWAR	1570279871501	12/6/2020	436	252,939
59	KIPSIMBO PRI SCH	EQUITY KAPSOWAR	1570279346687	28-10-2019	802,880	45
60	KAMELEI AP CAMP	EQUITY-KAPSOWAR	1570279189656	29-08-2019	57,418	803,071
61	KIBIRIEM CHIEFS OFFICE	EQUITY KAPSOWAR	1570279871576	12/6/2020	45	1,078
62	KAPYEGO POLICE STATION	EQUITY KAPSOWAR	1570277741681	19-10-2018	100.90	-
63	TOT ACC OFFICE	EQUITY KAPSOWAR	1570280216268	23-10-2020	1,078	-
64	TOT POLICE STATION	EQUITY KAPSOWAR	1570262253142	28-03-2014	895.50	-
65	ST MARYS KAPKUTO DAY SECONDARY SCHOOL	EQUITY KAPSOWAR	1570279584396	24-01-2020	837,696	1,526.00
66	KIPSIMBO PRIMARY SCHOOL	EQUITY KAPSOWAR	1570279346687	28-10-2019	802,880	35,124.70
67	MURKUTWA PRIMARY SCHOOL	EQUITY KAPSOWAR	1570263899187	17-03-2015	581,541	27,518
68	KAPKUTO SECONDARY SCHOOL	EQUITY KAPSOWAR	1570279584396	24-01-2020	837,696	-
69	KAMOGO SECONDARY SCHOOL	EQUITY KAPSOWAR	1570278652746	5/3/2019	7,001,430	39,991
70	KAPYEGO SECONDARY SCHOOL	EQUITY KAPSOWAR	1570264045144	20-04-2015	700,589	24,393
71	ENDO CHIEFS' OFFICE	EQUITY KAPSOWAR	1570280344386	2/12/2020	750,890	160,260
72	KAMELEI SECURITY CAMP	EQUITY KAPSOWAR	1570279189656	29-08-2019	57,417.95	14,986
73	KIPCHUMWA SECURITY CAMP	EQUITY KAPSOWAR	1570279557327	-2029	2,500,870	2,000,000
74	WEWO PRIMARY SCHOOL	KCB-KAPSOWAR	1135343012		ACCOUNT CLOSED	104.00
75	MARON PRIMARY SCHOOL	KCB-KAPSOWAR	1135282293		52,011	53,036.10
76	KAMOGO PRIMARY SCHOOL	KCB-KAPSOWAR	1130448673		1,189	1,440.50
77	MKENO PRIMARY SCHOOL	KCB-KAPSOWAR	1135120455		11,732	13,008.90

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78	KAFKENY PRIMARY SCHOOL	KCB-KAFSOWAR	1136920218	ACCOUNT CLOSED	-
79	RATIA PRIMARY SCHOOL	KCB-KAFSOWAR	1148065253	1,927	1,927.00
80	KILANGATA PRIMARY SCHOOL	KCB-KAFSOWAR	1106926781	3,450	201,765.50
81	KAPSICHA PRIMARY SCHOOL	KCB-KAFSOWAR	1150322349	2,108	2,107.50
82	KOISABUL PRIMARY SCHOOL	KCB-KAFSOWAR	1136801111	954,966	2,100.65
83	KOISABUL PRIMARY SCHOOL	KCB-KAFSOWAR	1169983677	954,966	5,604
84	LUKUGET PRIMARY SCHOOL	KCB-KAFSOWAR	1136808582	ACCOUNT CLOSED	-
85	ST PETERS KORION PRIMARY SCHOOL	KCB-KAFSOWAR	1135075603	398	-
86	KAPTORA PRIMARY SCHOOL	KCB-KAFSOWAR	1113957042	575	4,328.40
87	MOKWONY PRIMARY SCHOOL	KCB-KAFSOWAR	1135150052	825	212,080.50
88	KAPTOBENDO PRIMARY SCHOOL	KCB-KAFSOWAR	1111075972		-
89	KAMASIA PRIMARY SCHOOL	KCB-KAFSOWAR	1113957042	4,328	4,328.40
90	KAPCHELAGA PRIMARY SCHOOL	KCB-KAFSOWAR	1137196505	9,453	994,323.00
91	KAPCHOGE PRIMARY SCHOOL	KCB-KAFSOWAR	110311817	2,868	19,319.65
92	TEBE PRIMARY SCHOOL	KCB-KAFSOWAR	1135612331	31,217	539,584.70
93	TANGUL PRIMARY SCHOOL	KCB-KAFSOWAR	1131575555	7,235	70,706.50
94	KAMELEI PRIMARY SCHOOL	KCB-KAFSOWAR	1103110896	8,045	7,717.45
95	KAPERO PRIMARY SCHOOL	KCB-KAFSOWAR	1125897643	100	12,319.20
96	TENDERWA PRIMARY SCHOOL	KCB-KAFSOWAR	1135369011	675	27.90
97	KAPCHEMURKELDET PRIMARY SCHOOL	KCB-KAFSOWAR	1137061073	820	6,072.00
98	KARARIA PRIMARY SCHOOL	KCB-KAFSOWAR	1137009896	ACCOUNT CLOSED	-
99	KABIEGO PRIMARY SCHOOL	KCB-KAFSOWAR	1169491650	1,175	1,175.45
100	KIMUREN PRIMARY SCHOOL	KCB-KAFSOWAR	1147892253	44,349	44,600.50
101	MAINA PRIMARY SCHOOL	KCB-KAFSOWAR	1180097815	5,209	12,290.50
102	KUMBULLU PRIMARY SCHOOL	KCB-KAFSOWAR	1130965198	57,514	1,059.00
103	KONOT PRIMARY SCHOOL	KCB-KAFSOWAR	1258455579	2,415	5,002.00

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104	CHESONGOCH SMALL HOME	KCB-KAPSOWAR	1138718556	330	329.80
105	TOT PRIMARY SCHOOL	KCB-KAPSOWAR	1103110063	403,358	924.60
106	CHESAWACH PRIMARY SCHOOL	KCB-KAPSOWAR	1131308190	1,794	1,794.00
107	LITER PRIMARY SCHOOL	KCB-KAPSOWAR	1102608777	318,930	4,778.55
108	KABALDAMET PRIMARY SCHOOL	KCB-KAPSOWAR	1178117979	613	36,312.00
109	BARBERI PRIMARY SCHOOL	KCB-KAPSOWAR	1167891481	1,504	76,756.00
110	KIMONGO PRIMARY SCHOOL	KCB-KAPSOWAR	1141356035	ACCOUNT CLOSED	-
111	EMBOMIR PRIMARY SCHOOL	KCB-KAPSOWAR	1136751890	ACCOUNT CLOSED	-
112	KIPYEBO PRIMARY SCHOOL	KCB-KAPSOWAR	1130465470	1,106	3,408.10
113	MOGIL DAY SECONDARY SCHOOL	KCB-KAPSOWAR	1103039156	581	706.90
114	KAPTICH GIRLS SECONDARY SCHOOL	KCB-KAPSOWAR	1133716342	62,670	62,921.50
115	LITER SECONDARY SCHOOL	KCB-KAPSOWAR	1135436606	1,574,568	499,820.00
116	KIPKANER DAY SECONDARY SCHOOL	KCB-KAPSOWAR	1103113259	2,372	
117					5,052
118	SAMBIRIR GIRLS SECONDARY SCHOOL	KCB-KAPSOWAR	1137266678	896,948	5,032,577.50
119	CHESEWU BOYS SECONDARY SCHOOL	KCB-KAPSOWAR	1106940350	1,840,118	30,000.00
120	CHESEWU BOYS SECONDARY	KCB-KAPSOWAR	1116492776	1,840,118	
121	QUEEN OF PEACE SECONDARY SCHOOL	KCB-KAPSOWAR	1135794677	ACCOUNT CLOSED	-
122	ST MICHAEL SECONDARY SCHOOL	KCB-KAPSOWAR	1135257183	187	565.40
123	ST PAULS KAPKONDOT SEC SCH	KCB-KAPSOWAR	1125069430	1,703	1,703.00
124	KAPCHEBAU SEC SCH	KCB-KAPSOWAR	1158544421	190	182,441.50
125	SAMBIRIR BOYS SEC SCH	KCB-KAPSOWAR	1127490167	1,606	-
126	KAFYEGO POLICE STATION	KCB-KAPSOWAR	1147835837	ACCOUNT CLOSED	-
127	MOKORO CHIEFS OFFICE	KCB-KAPSOWAR	1137960884	ACCOUNT CLOSED	-

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128	KIPTUMBUR CHIEFS OFFICE	KCB-KAFSOWAR	1137052724		ACCOUNT CLOSED	-
129	TENDERWA CHIEFS OFFICE	KCB-KAFSOWAR	1179550374		1,526	1,526.00
130	CHEFTOBOT CHIEFS OFFICE	KCB-KAFSOWAR	1179478711		4,005	35,124.70
131	KATILIT PRIMARY SCHOOL	KCB-KAFSOWAR	1135191689		1,367	27,518
132	CHEFTOBOT PRIMARY SCHOOL	KCB-KAFSOWAR	1137335157			-
133	CHEFTOBOT PRIMARY SCHOOL		1183902352		52,865	39,991
134	CHECHAN PRIMARY SCHOOL	KCB KAFSOWAR	1198782641		102,349	24,393
135	CHESETAN PRIMARY SCHOOL	KCB KAFSOWAR	1198683414		54,096	160,260
136	KABETWA PRIMARY SCHOOL	KCB KAFSOWAR	1130959112		8,320	14,986
137	KREEL PRI SCH	KCB KAFSOWAR	1180368845		5,212	-
138	KERBUT PRI SCH	KCB KAFSOWAR	1149202122		80,631	80,883
139	KIMITEL PRI SCH	KCB KAFSOWAR	1136434178		868	9,236
140	TOBONGON PRI SCH	KCB KAFSOWAR	1136788492		ACCOUNT CLOSED	-
141	BOROKO PRIMARY SCHOOL	KCB KAFSOWAR	1136778918		907	907
142	KALYA PRIMARY SCHOOL	KCB KAFSOWAR	1205071318		7,182	156,714
143	KAFKAIN PRIMARY SCHOOL	KCB KAFSOWAR	1136944087		319,192	2,392
144	CHUGOR PRIMARY SCHOOL	KCB KAFSOWAR	1137160551		828	596,885
145	CHESOI PRIMARY SCHOOL	KCB KAFSOWAR	1103113178		2,352	-
146	ENDIWA PRIMARY SCHOOL	KCB KAFSOWAR	1153760347		705,333	259,408
147	MOGIL PRIMARY SCHOOL	KCB KAFSOWAR	1136922784		1,545	-
148	TIRAF PRIMARY SCHOOL	KCB KAFSOWAR	1214152937		27,187	320,159
149	CHEMWOROR PRIMARY SCHOOL	KCB KAFSOWAR	1148682791		3,727	52,283
150	SAMBIRIR CHIEF'S OFFICE	KCB KAFSOWAR	1200787153		ACCOUNT CLOSED	-
151	CHEBILIL CHIEFS OFFICE	KCB KAFSOWAR	1135319650		896	1,022
152	KETUT CHIEFS OFFICE	KCB KAFSOWAR	1135319650		ACCOUNT CLOSED	-
153	ENDUL ASSISTANT CHIEFS OFFICE	KCB KAFSOWAR	1151454486		NA	-

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154	MEUNO PRIMARY SCHOOL	KCB KAPSOWAR	1106939050	400,428	1,501,306
155	LAGAM COMMUNITY LIBRARY	KCB KAPSOWAR	1135690286	-	109,625
156	MOROR PRIMARY SCHOOL	KCB KAPSOWAR	181040809	266,678	-
157	TOT DAY SEC. SCHOOL	KCB KAPSOWAR	111613451	21,292	-
158	CHESONGOCH FRY SCHOOL	KCB KAPSOWAR	1131341473	1,189	614,564
159	MURETO FRY SCHOOL	KCB KAPSOWAR	1149668245	589,247	1,059
160	SAMBALAT PRIMARY	KCB KAPSOWAR	1274517354	6,733	8,111
161	CHEBILIL PRIMARY SCHOOL	KCB KAPSOWAR	1135319650	896	1,022
162	KERIO VALLEY SEC. SCHOOL	KCB KAPSOWAR	1275236340	206,062	3,205,669
163	KAMASIA SECH. SCHOOL	KCB KAPSOWAR	1135055750	29,509	465
164	WEWO ASS. CHIEFS OFFICE	KCB KAPSOWAR	1258455579	54,976	5,002
165	LUKUGET SEC. SCHOOL	KCB KAPSOWAR	1183574436	1,627	41,945
166	TUTURUNG PRIMARY SCHOOL	KCB KAPSOWAR	1131693140	2,317	2,569
167	KOIBIRIR CHIEFS OFFICE	KCB KAPSOWAR	1258454580	5,050	705,171
168	TOT POLICE STATION	KCB KAPSOWAR	1271726106	130	130
169	KAMOGO MIXED SECONDARY	KCB KAPSOWAR	1283508621	-	43,009
170	Total			28,740,936	17,511,782

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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/NRRO/2020-2021-1-01-0147-09/08 1.0	Presentation, Accuracy and Disclosure of the Financial Statements	Financial statements and accompanying schedules amended to reflect the true and fair figures of the financial position of Marakwet East Constituency as at 30th June 2021	Not resolved	
OAG/NRRO/2020-2021-1-01-0147-09/08 2.0	Failure to Observe One Third Rule in Staff Establishment and Recruitment Criteria	Management has taken note of the recommendation and commits to adhere to the guideline of one third in future staff establishments	Not resolved	
OAG/NRRO/2020-2021-1-01-0147-09/08 3.0	Committee Allowances	The officer paid above is a staff of NG-CDFC who was paid lunch allowance while on official duty during submission of staff monthly statutory deductions. In their minute of Min 04/20/06/2018 – PMC training/allowances, members approved allowances to be paid to such officers on approved official duties	Not resolved	
OAG/NRRO/2020-2021-1-01-0147-09/08 4.0	Imprest Management	The management took note of the recommendations and commits to surrender	Not resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		imprest taken within stipulated time.		
OAG/NRRO/2020-2021-1-01-0147-09/08 5.0	Transfers to Primary Schools	Project management committee minutes, bank statements, quotations, awards agreement letters invoices and delivery notes are hereby attached for audit verification.	Not resolved	
OAG/NRRO/2020-2021-1-01-0147-09/08 6.0	Non -acknowledgement of Bursary - Tertiary Institutions	Acknowledgement letters from the above institutions were availed to auditor for review.	Not resolved	
OAG/NRRO/2020-2021-1-01-0147-09/08 7.0	Emergency Projects	Expenditure returns, cashbook summary, payment vouchers, invoices, delivery notes and bank statements were availed for audit verification. Project files with all returns, copies of all project management committee minutes, photos, summary of expenditures have been maintained at NG-CDF offices records department.	Not resolved	
OAG/NRRO/2020-2021-1-01-0147-09/08 8.0	Security projects	Expenditure returns, cashbook summary, payment vouchers, invoices, delivery notes and bank statements	Not resolved	

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

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/NRRO/2020-2021-1-01-0147-09/08 9.0	Summary Statement of appropriation	have been availed for audit verification. Project files with all returns. Copies of all project management committee minutes, photos, summary of expenditures have been maintained at NG-CDF offices records department. Summary statement of appropriation in the financial statements was amended to reflect the correct amount as attached in the financial statements.	Not resolved	
OAG/NRRO/2020-2021-1-01-0147-09/08 10.0	Project implementation status (PIS)	Management undertakes to implement all approved projects in timely manner so as to enable residents of Marakwet East Constituency benefit from the services. List of projects approved but not received funding at the close of the financial year is attached for audit verification	Not resolved	



 Name; Edwin Siele
 Fund Account Manager.