

## REPORT

OF	
THE NATIONAL ASSEMBLY	
<b>THE AUDITOR-GENERAL</b>	
DATE: 23 MAR 2022	WED. (PM)
TABLED BY:	ON L.O.M
CLERK-AT-THE-TABLE:	LN2022

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

FOR THE YEAR  
ENDED 30 JUNE, 2020



OFFICE OF THE AUDITOR GENERAL  
ELDORET HUB  
07 APR 2021  
**RECEIVED**  
P. O. Box 2774 - 30100, ELDORET



---

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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

---

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**MARAKWET WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE .....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES .....	10
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING .....	12
V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES .....	15
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- MARAKWETWEST CONSTITUENCY</i> .....	16
VII. STATEMENT OF RECEIPTS AND PAYMENTS .....	17
VIII. STATEMENT OF ASSETS AND LIABILITIES .....	18
IX. STATEMENT OF CASHFLOW .....	19
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED .....	20
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES .....	22
XII. SIGNIFICANT ACCOUNTING POLICIES .....	32
XIII. NOTES TO THE FINANCIAL STATEMENTS .....	36

**NATIONAL GOVERNMENT CONSTITUENCIES-DEVELOPMENT FUND (NGCDF)**  
**MARAKWET WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

**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.

**(b) Key Management**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	FLORENCE J. KIPROP
2.	Sub-County Accountant	JOEPH KEMEI
3.	Chairman NGCDFC	JOH K. KOSGEI
4.	Member NGCDFC	RONALD K. RUTO

**(d) Fiduciary Oversight Arrangements**

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

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

P.O. Box 110-30705 KAPSOWAR  
NG-CDF BUILDING  
NEXT TO NIS

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

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

Telephone: (254) 0721-416952  
E-mail: cdfmarakwetwest@ngcdf.go.ke  
Website: www.go.ke

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

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

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
 MARAKWET WEST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2020**

**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

NG-CDF Marakwet West constituency in the financial year ended 30<sup>th</sup> June 2020 had a budget of Ksh. 137,378,724. During the financial year the final budget was Ksh. 215,962,533 which comprised of an allocation of Kshs. 137,378,724 during the financial year and an adjustment of Ksh. 78,583,809. The adjustments of Kshs. 78,644,809 in the budget resulted from AIE of 2018/2019 Of Ksh 54,540,876, balance brought forward of ksh 21,553,933 and outstanding imprest at the beginning of the year of Ksh. 50,000. Total amount received from the Board was Ksh. 125,040,876 representing 57% of the entire budget.

The total payments during the financial year were Kshs. 138,976,926 translating to an average total budget performance of 64% representing a 6% percentage increase from 2018/2019. The low absorption is attributed to the delay in disbursement of funds by the NGCDF Board and re-allocation of funds.

During the financial year, the constituency had some major achievements in successfully implementing some projects. NG-CDFC is in the process of implementing the 2018-2022 Strategic plan which was successfully launched in 2019.

However, during the financial year, the constituency faced some challenges during project implementation ranging from poor road networks, lack of capacity in some PMC's, inaccurate cost estimates. To ensure that the best results are achieved, NG-CDFC is in the process of Implementing recommendations based on a bench-marking exercise undertaken in May 2019. These recommendations are:

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

Due to the outbreak of Covid-19 in March 2020 and the subsequent closure of schools, project implementation has slowed down as reflected by the huge PMC Bank account balances. Most of the institutions have not been able to start the implementation process due to the restrictions on meetings.

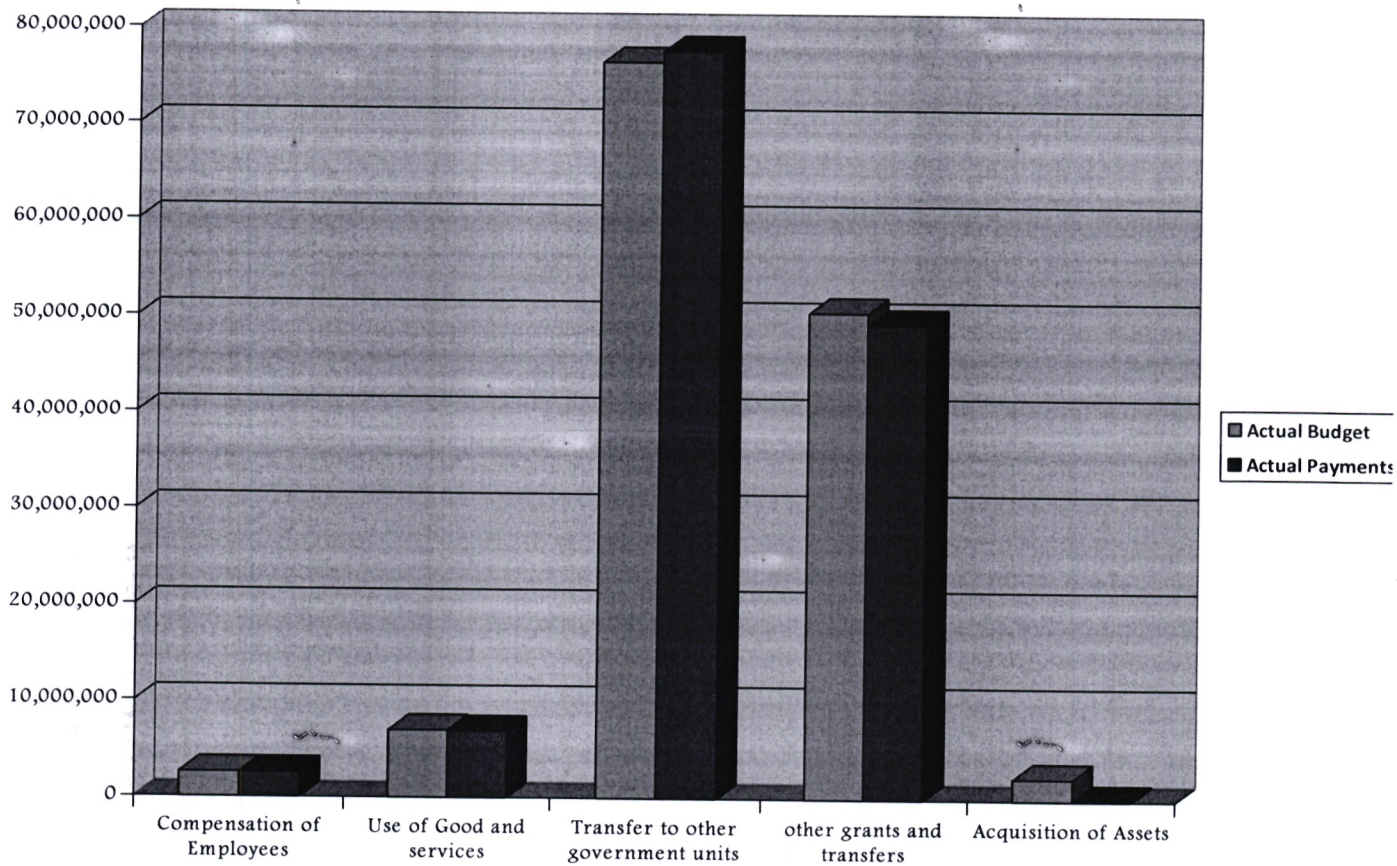
NG-CDFC Marakwet West is very committed in managing the fund to ensure that its objectives are fully attained. Irrespective of the above challenges Marakwet West NG-CDFC has had an overall improvement in the utilization of its funds compared to 2018/2019 as illustrated in the charts, it has also been able to successfully implement some projects as illustrated below.

**Actual Budget Compared to Actual Payments**

	<b>Actual Budget</b>	<b>Actual Payments</b>
Compensation of Employees	3,384,518	2,608,376
Use of Good and Services	7,965,965	7,035,053
Transfer to Other Government Units	77,880,000	76,474,940
Other Grants and Transfers	48,048,241	50,520,043
Acquisition of assets	100,000	2,338,514

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
 MARAKWET WEST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2020**

Fig.1: Below we present the graphical comparison of actual budget vs actual payments for FY19/20



During the financial year the over utilization on other grants and transfers was attributed to the balance brought forward from previous financial year. while the underutilization on compensation of employees and transfer to other government units was due to delay in disbursement of funds from NG-CDF Board.

**2019/2020 percentage utilisation difference compared to 2018/2019**

	2019/2020 % utilisation	2018/2019 % utilisation
Compensation of Employees	49	52
Use of Good and Services	64	52
Transfer to Other Government Units	57	50
Other Grants And Transfers	86	76
Acquisition of assets	2339	-
Other Payments	0	36
<b>Total Average Percentage</b>	<b>64</b>	<b>58</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-  
MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Fig.2: Below we present the graphical comparison of % utilisation difference of 18/19 VS FY19/20

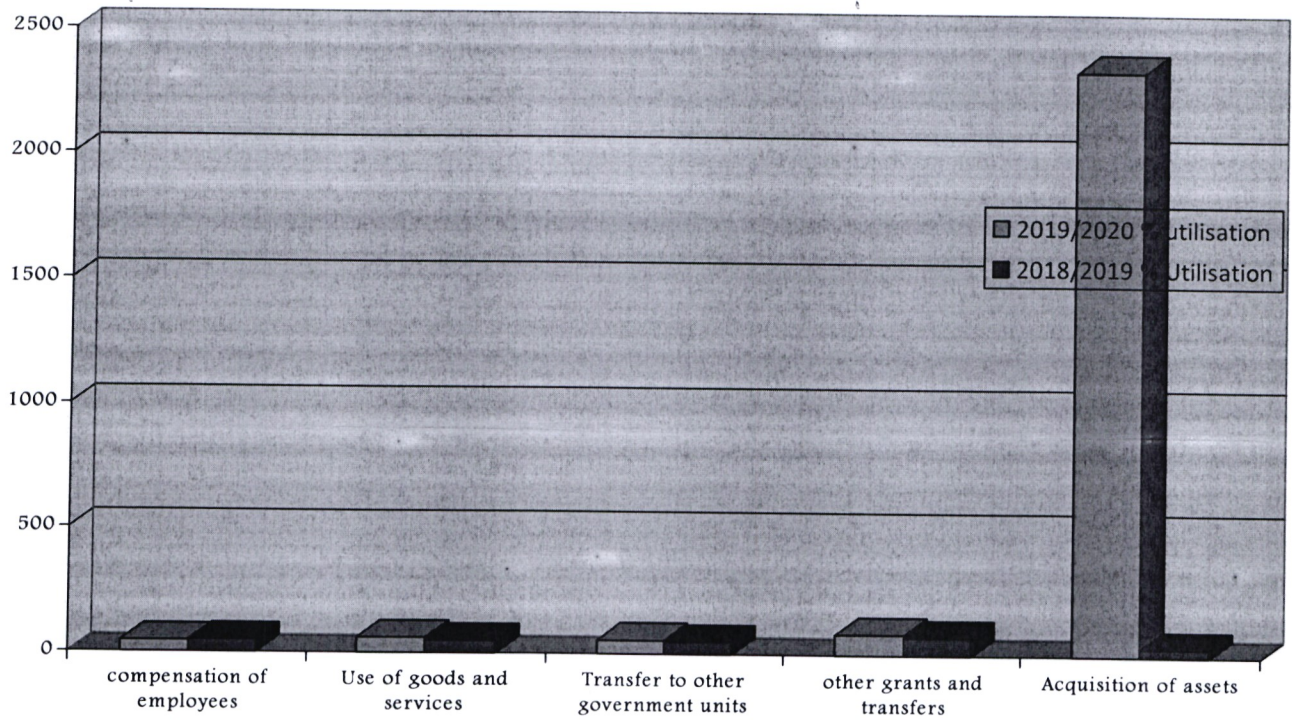


Fig 2:  
From the Graph there was an overall improvement of performance in 2019/2020 compared to 2018/2019.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -  
MARAKWET WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---



Sports project-Grading of Kaptek Primary School Field



Kapkoros Primary School –Renovation of classrooms

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**MARAKWET WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**



Kapterit Assistant Chief's office- Ongoing construction

Sign

A blue ink signature scribble.

CHAIRMAN NGCDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
 MARAKWET WEST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2020**

**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES**

**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 WEST Constituency's 2018-2022 strategic plan are to:

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

**Progress on attainment of Strategic development objectives**

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

Constituency Program	Objective	Outcome	Indicator	Performance 2019/2020
Education	To improve access to education and training	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary beneficiaries at all levels</li> </ul>	Number of classrooms increased from 531 to 612  Number of dormitories increased from 8 to 12.  Number of laboratories increased from 5 to 9.  Bursary beneficiaries at all levels were as per the attached schedules
Security	To enhance and sustain security in the Constituency	Construct offices in locations and Sub-locations where there are none	Number of physical usable infrastructure	Number Chiefs' and assistant chiefs' offices constructed increased from 8 to 14

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Environment	To promote sustainable environment management practices	Promote water harvesting and environmental conservation techniques	Number of institutions supplied with trees and water tanks	Number of schools supplied with water tanks increased from 24 to 32. Number of tree seedlings planted increased from 3,000 to 6,500
Sports	Nurture and promote youth sporting talent	Promote sporting activities through improvement of facilities	Number of school field graded	Number of school fields graded increased from 1 to 4.
ICT	Enhance access to information and communication technology.	Install ICT Centres	Number of ICT HUBS installed	Number of ICT Hubs increased from 0 to 2

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MARAKWET WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2020**

---

**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

NGCDF – MARAKWET WEST Constituency 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 -**

Marakwet West NG-CDF Committee through the existing policy guidelines that helped in focusing on the service deliver and drive to better performance with the involvement of both internal and external stakeholders on matters development. This was attributed to our vision, mission and core values as provided for in our strategic plan

**The Constituency Vision is of:**

*Equitable socio-economic development in the whole constituency.*

**The Constituency Mission is:**

To provide leadership and policy direction for effective and efficient management of the funds disbursed to the Constituency by the Board.

**The Core Values are:**

Transparency and accountability; Professionalism and integrity; Commitment and team work; Advocacy Public participation and inclusivity; Neutrality and objectivity; Timeliness, Excellence; Efficiency and effectiveness

**2. ENVIRONMENTAL PERFORMANCE**

Environment Policy and Action Plan

Protection of the environment is one of the core responsibilities of Marakwet West NG-CDF. A clean, safe and conducive environment is a key factor in the attainment of our objectives.

NG-CDF Marakwet West commits to:

- Comply with all relevant environmental legislation, regulations and approved codes of practice
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources
- Managing and disposing of all wastage in a responsible manner;
- Providing training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
- Developing our management processes to ensure that environmental factors are considered during planning and implementation

**3. EMPLOYEE WELFARE**

**Terms and Conditions of Service**

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters. It mainly seeks to address;

**Health, Safety and Well Being**

This provides guidelines on the health, safety and well-being of the office staff. To ensure maximum productivity Marakwet West NG-CDFC is endeavored to providing the following to its employees.

- Safe working environment

# **NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

## **MARAKWET WEST CONSTITUENCY**

### **Reports and Financial Statements**

**For the year ended June 30, 2020**

---

- Guidance and Counselling
- Health Care Services
- counselling.
- Welfare of Persons Living with Disability

#### **4. MARKET PLACE PRACTICES-**

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government Development Agenda at the constituency level i.e.

- Responsible Competition Practice.
- Responsible Supply Chain and Supplier Relations
- Responsible Marketing and Advertisement
- Product Stewardship

#### **5. COMMUNITY ENGAGEMENTS**

The Marakwet West NG-CDFC shall deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from.

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.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

In summary stakeholders' participation is important since:

- Providing information helps them understand the issues, options, and solutions available for the projects
- Consulting with the public aids in obtaining their feedback on alternatives or decisions
- Involving the public to ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable.

#### **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.

Public Awareness and Sensitization Exercise Provide

- Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.

- Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management.
- Increase public participation at all stages of project cycle funded under NG-CDF kitty
- Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- Measure the impact of the projects funded by NG-CDF
- Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non-state actors.
- Promote awareness creation on constitution and devolved governance system in Kenya



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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


The Accounting Officer in charge of the NGCDF-MARAKWET WEST Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the NGCDF-MARAKWET WEST Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-MARAKWET WEST Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-MARAKWET WEST Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

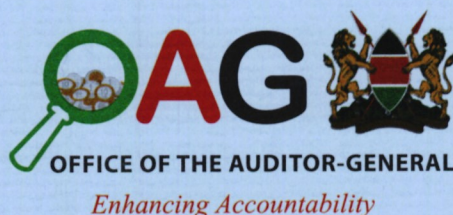
The NGCDF-MARAKWET WEST Constituency financial statements were approved and signed by the Accounting Officer on 24/03/2021.

  
\_\_\_\_\_  
**Fund Account Manager**  
**Name: Florence J. Kiprop**

  
\_\_\_\_\_  
**Sub-County Accountant**  
**Name: Joseph K. Kemei**  
**ICPAK Member Number: 15725**

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: 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 WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020**

---

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Marakwet West Constituency set out on pages 17 to 59, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined, for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund Marakwet West Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Financial Management Act, 2012.

#### **Basis for Qualified Opinion**

##### **1.0 Cash and Cash Equivalents**

As disclosed in note 10A to the financial statements, the statement of assets and liabilities reflects bank balances of Kshs.7,667,883 as at 30 June, 2020. The bank reconciliation statement for the month of June 2020 reflected payments in the cash book not yet recorded in bank statement in respect of unrepresented cheques amounting to Kshs.3,204,089 out of which cheques with a total of Kshs.151,261 were stale and no reason or explanation was provided for not reversing the stale cheques in the cash book. Further, included in the stale cheques of Kshs.151,260.75 were cheques totalling to Kshs.93,261 relating to unremitted Value Added Tax subjecting the Fund to likely penalties to Kenya Revenue Authority for failing to remit mandatory statutory deductions.

Consequently, the accuracy, validity and completeness of the bank balance figure of Kshs.7,667,883 as at 30 June, 2020 could not be confirmed.

## **2.0 Project Management Committee Account Balances**

Disclosed under Note 17.4 to the financial statements is a figure of Kshs.26,410,551 relating to project management committee accounts as at 30 June, 2020. However, cash books, bank confirmation certificates and bank reconciliation statements from the Project Management Committees were not provided for audit review. Further, balances of ninety nine (99) accounts totalling to Kshs.14,838,196 as at 30 June, 2019 were not included in the balances as at 30 June, 2020. No information was provided on how the funds were utilized during the year and subsequent closure of the accounts. In the circumstances, the validity, accuracy, and completeness of project management committee account balances of Kshs.26,410,551 as at 30 June, 2020 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of in accordance with ISSAI 30 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 Mater**

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

##### **1.1 Budget Absorption**

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.216,012,533 and Kshs.146,644,809 respectively resulting to an under-funding of Kshs.69,367,724 or 32.1% of the budget. The project expenditure was limited to the amounts realised.

Further, Marakwet National Government Constituencies Development Fund utilized Kshs.138,976,926 against receipts totalling Kshs.146,644,809 resulting to under absorption of Kshs.7,667,883 or 5.2% of total receipts.

Based on the approved final budget, the under funding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the people of Marakwet.

Consequently, the residents of Marakwet West constituency were denied the benefits or services that would have accrued from the projects that were to be implemented.

## **2.0 Projects**

### **2.1 Projects Implementation Status**

A review of the project implementation status as at 30 June, 2020 indicated that a total of fifty (50) projects were funded at an estimated cost of Kshs.26,390,000 out of which six (6) project with an estimated value of Kshs.3,150,000.00 were completed and in use, four (4) projects with estimated cost of Kshs.2,200,000 were yet to start, forty (40), projects with an estimated cost of Kshs.20,840,000 were on going as at the time of audit. Failure to complete the funded projects is an indication that programs or activities were not implemented as planned thus not achieving the intended objective of improving delivery of goods and services to the people of Marakwet West Constituency.

### **2.2 Projects Verification**

During the year under audit, twenty-five (25) projects with total disbursement of Kshs.35,630,000 were verified in February, 2021 and it was observed that 10 projects were completed and in use while 15 were not satisfactorily implemented as they either showed signs of poor workmanship or lacked approved architectural designs.

Consequently, the residents of Marakwet West Constituency did not receive the benefits accruing from planned programs and activities for the year ended 30 June, 2020.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for [Conclusion on Lawfulness and Effectiveness in Use of Public Resources/Adverse Opinion] section of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1.0 Transfers to Other Government Entities**

##### **1.1 Construction of Dining Hall at Yemit Boys Secondary School**

The statement of receipts and payments reflects transfers to other government units amounting to Kshs.76,474,940 which includes transfers to secondary schools amounting to Kshs.36,289,940. Out of this balance an amount of Kshs.4,000,000 was incurred on the construction of dining hall (walling, roofing and plastering) to Yemit Boys Secondary School. However, the project files lacked monthly expenditure returns, reports detailing particulars of project management committees (PMCs), project proposals,

details of project funding, approved drawings and structural designs, signed contractual agreement with terms and conditions, inspection and acceptance reports and Constituencies Development Fund Committee monitoring and evaluation reports. Further, projects verification on 25 February, 2020, revealed that plastering was not done, walling was done on the entire two sides of the structure. The project appeared to have stalled since no work was ongoing as at the time of audit inspection.

Consequently, the propriety of Kshs.4,000,000 spent on the construction of dining hall for the year ended 30 June, 2020 could not be confirmed.

## **1.2 Unsupported Expenditure**

The statement of receipts and payments for the year ended 30 June, 2020 reflects transfers to other government units of Kshs.76,474,940 relating to funds disbursed to various Project Management Committees. However, actual expenditure returns and acknowledgement letters from institutions that received the funds were not availed for audit verification. This is contrary to Section 15(1)(d) of the National Constituency Development Fund Regulations, 2016 which states that the Project Management Committees shall prepare returns and file them with a Constituency Committee.

In the circumstances, it was not possible to confirm validity and completeness of Kshs.76,474,940 utilized on the budgeted projects in the year under review.

## **Un Resolved Prior Year Matters**

Review of progress on follow up of auditor recommendations revealed that issues raised in the audit report for 2018/2019 financial year has since remained unresolved contrary to section 149(2)(l) of the Public Finance Management Act, 2012 which require accounting officers designated for national government entities to try to resolve any issues resulting from an audit that remain outstanding.

Consequently, the management is in breach of the law.

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter(s) described in the Basis for [Conclusion on Effectiveness of Internal Controls, Risk Management and Governance/Qualified Opinion] section of my report, 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.

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

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

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

Those charged with governance are responsible for overseeing the fund financial reporting process, reviewing the effectiveness of how the 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 review is planned and performed to express a conclusion with limited assurance as to 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 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. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and 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**

**07 February, 2022**





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
 MARAKWET WEST CONSTITUENCY**


**Reports and Financial Statements**

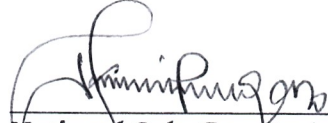
**For the year ended June 30, 2020**

**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	125,040,876	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>125,040,876</b>	<b>108,784,483</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,608,376	2,448,680
Use of goods and services	5	7,035,053	7,865,978
Transfers to Other Government Units	6	76,474,940	51,960,071
Other grants and transfers	7	50,520,043	39,244,035
Acquisition of Assets	8	2,338,514	-
Other Payments	9	-	2,900,000
<b>TOTAL PAYMENTS</b>		<b>138,976,926</b>	<b>104,418,764</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(13,936,050)</b>	<b>4,365,719</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MARAKWET WEST Constituency financial statements were approved on 24/03/2021 and signed by:


  
 Fund Account Manager  
 Name: Florence J. Kiprop

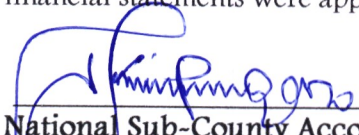
  
 National Sub-County Accountant  
 Name: Joseph K. Kemei  
 ICPAK Member Number: 15725

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)****MARAKWET WEST CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	7,667,883	21,553,933
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>7,667,883</b>	<b>21,553,933</b>
Accounts Receivable			
Outstanding Imprests	11	-	50,000
<b>TOTAL FINANCIAL ASSETS</b>		<b>7,667,883</b>	<b>21,603,933</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable		-	
Retention	12A	-	-
Deposits (Gratuity)	12B	497,178	-
<b>TOTAL FINANCIAL LIABILITES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>7,170,705</b>	<b>21,603,933</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	<b>13</b>	21,603,933	17,227,214
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(14,433,229)	4,376,719
<b>NET FINANCIAL POSITION</b>		<b>7,170,705</b>	<b>21,603,933</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MARAKWET WEST Constituency financial statements were approved on 24/03/2021 and signed by:

  
 Fund Account Manager  
 Name: Florence J. Kipro

  
 National Sub-County Accountant  
 Name: Joseph K. Kermei  
 ICPAK Member Number: 15725

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
 MARAKWET WEST CONSTITUENCY**


**Reports and Financial Statements**

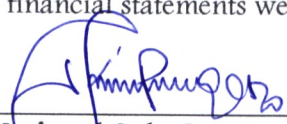
**For the year ended June 30, 2020**

**IX. STATEMENT OF CASHFLOW**

		2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	125,040,876	108,784,483
Other Receipts (SALE OF TENDER)	3	-	11,000
<b>Total receipts</b>		<b>125,040,876</b>	<b>108,795,483</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,608,376	2,448,680
Use of goods and services	5	7,035,053	7865978
Transfers to Other Government Units	6	76,474,940	51,960,071
Other grants and transfers	7	50,520,043	39,244,035
Other Payments	9	-	2,900,000
<b>Total payments</b>		<b>136,638,412</b>	<b>104,418,764</b>
<b>Total Receipts Less Total Payments</b>			<b>4,376,719</b>
<b>Adjusted for:</b>			
Decrease/ (Increase) in Accounts receivable: (outstanding imprest)	15	-	
Increase/ (Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	(497,178)	-
Prior year adjustments	14	-	-
<b>Net cash flow from operating activities</b>		<b>(12,094,715)</b>	<b>4,376,719</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	2,338,514	-
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(14,433,229)</b>	<b>4,376,719</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>21,603,933</b>	<b>17,227,214</b>
<b>Cash and cash equivalent at END of the year</b>		<b>7,170,705</b>	<b>21,603,933</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MARAKWET WEST Constituency financial statements were approved on 24/03/2021 and signed by:

  
 Fund Account Manager  
 Name: Florence J. Kipro

  
 National Sub-County Accountant  
 Name: Joseph K. Kemei  
 ICPAK Member Number: 15725

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from NG-CDF Board	137,367,724	78,644,809	216,012,533	146,644,809	69,367,724	67.9%
Proceeds from Sale of Assets			0	-	-	0.0%
Other Receipts	0	0	0	-	-	
<b>TOTAL RECEIPTS</b>	<b>137,367,724</b>	<b>78,644,809</b>	<b>216,012,533</b>	<b>146,644,809</b>	<b>69,367,724</b>	<b>67.9%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,384,518	1,982,231	5,366,749	2,608,376	2,758,373	48.6%
Use of goods and services	7,965,965	3,024,363	10,990,328	7,035,053	3,955,275	64.0%
Transfers to Other Government Units	77,880,000	56,938,940	134,818,940	76,474,940	58,344,000	56.7%
Other grants and transfers	48,048,241	10,921,248	58,969,489	50,520,043	8,449,446	85.7%
Acquisition of Assets	100,000	0	100,000	2,338,514	100,000	2338.5%
Other Payments	0	5767027	5,767,027	-	5,767,027.00	0.0%
<b>TOTAL</b>	<b>137,378,724</b>	<b>78,633,809</b>	<b>216,012,533</b>	<b>138,976,926</b>	<b>77,035,607.4</b>	<b>64.3%</b>

Receipt/Expense Item	% of Utilisation	Reasons for underutilization below 90%
	f=d/c %	
Compensation of Employees	49%	Delay in receipt of funds from NGCDF Board
Use of goods and services	64%	Delay in receipt of funds from NGCDF Board
Transfers to Other Government Units	57%	Delay in receipt of funds from NGCDF Board
Other grants and transfers	86%	Delay in receipt of funds from NGCDF Board
Other Payments	0%	Delay in receipt of funds from NGCDF Board

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

*The adjustments of Kshs. 78,644,809 in the budget resulted from AIE of 2018/2019 of Ksh 54,540,876, AIE 2016/17 of Ksh. 1,000,000 and AIE's of Ksh. 1,500,000 2017/2018 balance brought forward of ksh 21,553,933 and outstanding imprest at the beginning of the year of Ksh. 50,000.*

The NGCDF-MARAKWET WEST Constituency financial statements were approved on 24/03/2021 and signed by:



**Fund Account Manager  
Name: Florence J Kiprop**



**Sub-County Accountant  
Name: Joseph K. Kemei  
ICPAK Member Number: 15725**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference
	2019/2020		2019/2020	30/06/2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration And Recurrent</b>					
1.1 Compensation Of Employees	3,384,518	1,982,231	5,366,749	2,608,376	2,758,373
1.2 Committee Allowances	2,300,000	1,274,948	3,574,948	1,630,082	1,944,866
1.3 Use Of Goods And Services	1,825,965		1,825,965	1,270,119	555,846
<b>Sub-Total</b>	<b>7,510,483</b>	<b>3,257,179</b>	<b>10,767,662</b>	<b>5,508,577</b>	<b>5,259,085</b>
<b>2.0 Monitoring And Evaluation</b>					
2.1 Capacity Building	1,400,000	427,400	1,827,400	659,200	1,168,200
2.2 Committee Allowances	2,440,000	903,900	3,343,900	3,057,537	286,363
2.3 Use Of Goods And Services		418,115	418,115	418,115	-
<b>Sub-Total</b>	<b>3,840,000</b>	<b>1,749,415</b>	<b>5,589,415</b>	<b>4,134,852</b>	<b>1,454,563</b>
<b>3.0 Emergency</b>					
3.1 primary Schools					
Barsumbat Pri School				200,000.00	-200,000
Chesubet Pri School				200,000.00	-200,000
Torokwo Pri School				200,000.00	-200,000
Aic Ngorngoroi Pri School				200,000.00	-200,000
Kibikos Primary School				200,000.00	-200,000
Moek Kapkures Primary School				200,000.00	-200,000
Chebiemiti Primary School				200,000.00	-200,000
Katgok Primary School				800,000.00	-800,000
Kaptapkiting Primary School				200,000.00	-200,000
Terikmoi Primary School				200,000.00	-200,000
Kimnai Primary School				200,000.00	-200,000
Nerkwo Small Home For Physically				500,000.00	-500,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference
	2019/2020		2019/2020	30/06/2020	
Challenged					
Mosongo Primary School				500,000.00	-500,000
Tunyo Primary School				200,000.00	-200,000
Kapchebit Primary School				400,000.00	-400,000
Koithilial Primary School				200,000.00	-200,000
Mindjililwo Pri School				150,000.00	-150,000
Chepkawai Pri School				200,000.00	-200,000
Kaplongon Primary School				200,000.00	-200,000
Kibirech Pri School				300,000.00	-300,000
Kipsetan Primary School				200,000.00	-200,000
Chesubet Pri School				200,000.00	-200,000
Chesingei Primary School				200,000.00	-200,000
3.2 Secondary Schools					
St Josephs Lawich Sec Sch				400,000.00	-400,000
Kaberwo Mixed Day Sec Sch				200,000.00	-200,000
Kasubwa Sec. School				200,000.00	-200,000
3.3 Security Projects					
Dcc Marakwet West				300,000.00	-300,000
Kondabilet Chiefs Office				200,000.00	-200,000
<b>Sub-Total</b>	<b>7,198,241</b>	<b>5,496,216</b>	<b>12,694,457</b>	<b>7,350,000.00</b>	<b>5,344,457</b>
<b>4.0 Bursary And Social Security</b>					
4.1 Primary Schools					
4.2 Secondary Schools	18,000,000	-	18,000,000	21,587,788	-3,587,788
4.3 Tertiary Institutions	16,000,000	40,040	16,040,040	12,502,255	3,537,785
4.4 Universities					
4.5 Social Security					



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference
	2019/2020		2019/2020	30/06/2020	
<b>Sub-Total</b>	<b>34,000,000</b>	<b>40,040</b>	<b>34,040,040</b>	<b>34,090,043</b>	<b>-50,003</b>
5.0 Sports					
Kapsumai Primary School	700,000	0	700,000	700,000	0
Kaptek Primary School	500,000	0	500,000	500,000	0
Santa Maria Girls Secondary School - Cheptulon	-	200,000	200,000	200,000	-
Kapcherop Boys Secondary School	-	150,000	150,000	150,000	-
Chebororwa Girls Sec. School	-	150,000	150,000	150,000	-
Chesingei Primary School	-	1,000,000	1,000,000	1,000,000	-
<b>Sub-Total</b>	<b>1,200,000</b>	<b>1,500,000</b>	<b>2,700,000</b>	<b>2,700,000</b>	<b>0</b>
<b>6.0 Environment</b>					
St.teresa kolbarak girls	1,500,000	4,992	1,504,992	-	1,504,992
Moek Kapkures Primary School		80,000	80,000	80,000	-
Sinon Primary School		80,000	80,000	80,000	-
Kaplenge Primary School		80,000	80,000	80,000	-
Kilos Primary School		80,000	80,000	80,000	-
Kapkutung Primary School		80,000	80,000	80,000	-
Kaberewo Secondary School		80,000	80,000	80,000	-
<b>Sub-Total</b>	<b>1,500,000</b>	<b>484,992</b>	<b>1,984,992</b>	<b>480,000</b>	<b>1,504,992</b>
<b>7.0 Primary Schools Projects</b>					
(List All The Projects)					
A.I.C Ngorngoroi Primary School	500,000	-	500,000	-	500,000
A.I.C Ngorngoroi Primary School		500,000	500,000	500,000	-
Barsumbat Primary School	300,000	-	300,000		300,000
Boroon Primary School		200,000	200,000	200,000	-
Chebai Primary School	400,000	-	400,000	400,000	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference
	2019/2020		2019/2020	30/06/2020	
Chebara Primary School	200,000	~	200,000	200,000	~
Chebororwa Primary School	1,000,000	~	1,000,000	~	1,000,000
Chebororwa Primary School	~	415,000	415,000	415,000	~
Chemulany Primary School	150,000	~	150,000	150,000	~
Chemurgoi Primary School	~	200,000	200,000	200,000	~
Chepkawai Primary School	500,000	~	500,000	~	500,000
Chepkum Primary School	1,800,000	~	1,800,000	~	1,800,000
Chepsigor Primary School	600,000	~	600,000	~	600,000
Chepsigor Primary School	~	500,000	500,000	500,000	~
Cheptongei Primary School	~	400,000	400,000	400,000	~
Chesingei Primary School	~	500,000	500,000	500,000	~
Chesuman Primary School	300,000	~	300,000	~	300,000
Chesuman Primary School	~	1,000,000	1,000,000	1,000,000	~
Chogoo Primary School	500,000	~	500,000	500,000	~
Chogoo Primary School	~	600,000	600,000	600,000	~
Emkew Primary School	~	600,000	600,000	600,000	~
Hossen Primary School	200,000	~	200,000	200,000	~
Kabaillel Primary School	200,000	~	200,000	200,000	~
Kabaillel Primary School	~	500,000	500,000	500,000	~
Kabarar Primary School	800,000	~	800,000	800,000	~
Kabelyo Primary School	200,000	~	200,000	200,000	~
Kabelyo Primary School	~	500,000	500,000	500,000	~
Kamasat Primary School	500,000	~	500,000	~	500,000
Kamoi Primary School	~	700,000	700,000	700,000	~
Kapchepsar Primary School	~	700,000	700,000	700,000	~
Kapcherop Primary School	~	500,000	500,000	500,000	~

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference
	2019/2020		2019/2020	30/06/2020	
Kapchesewes Primary School	~	500,000	500,000	500,000	~
Kapengong Primary School	~	500,000	500,000	500,000	~
Kapkanyar Primary School	100,000	-	100,000	100,000	~
Kapkanyar Primary School	~	500,000	500,000	500,000	~
Kapkata Primary School	300,000	-	300,000	-	300,000
Kapkata Primary School	~	500,000	500,000	500,000	~
Kapkochohur Primary School	~	750,000	750,000	750,000	~
Kapkoros Primary School	800,000	-	800,000	800,000	~
Kapkoros Primary School	~	500,000	500,000	500,000	~
Kapkutung Primary School	900,000	-	900,000	-	900,000
Kaplenge Primary School	500,000	300,000	800,000	800,000	~
Kaploet Primary School	~	440,000	440,000	-	440,000
Kaplongon Primary School	~	1,000,000	1,000,000	1,000,000	~
Kapsaina Primary School	~	500,000	500,000	500,000	~
Kapsait Primary School	~	250,000	250,000	-	250,000
Kapsigot Primary School	200,000	-	200,000	200,000	~
Kapsiw Primary School	600,000	~	600,000	-	600,000
Kapsiw Primary School	~	500,000	500,000	500,000	~
Kaplabuk Primary School	300,000	-	300,000	300,000	~
Kaptapkiting Primary School	500,000	~	500,000	500,000	~
Kaptapkiting Primary School	~	200,000	200,000	-	200,000
Kaptek Primary School	~	200,000	200,000	200,000	~
Kapterit Primary School	~	600,000	600,000	600,000	~
Kapitony Primary School	180,000	-	180,000	180,000	~
Kapitony Primary School	~	1,200,000	1,200,000	1,200,000	~
Kasaon Primary School	700,000	~	700,000	700,000	~

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference
	2019/2020		2019/2020	30/06/2020	
Kasubwa Primary School	210,000	-	210,000	210,000	-
Kemeloi Primary School	600,000	-	600,000	-	600,000
Kibirech Primary School	150,000	-	150,000	150,000	-
Kibirech Primary School	-	200,000	200,000	200,000	-
Kibuga Primary School	800,000	-	800,000	-	800,000
Kibuga Primary School	-	500,000	500,000	500,000	-
Kilima Primary School	800,000	-	800,000	800,000	-
Kilima Primary School	-	300,000	300,000	300,000	-
Kilos Primary School	300,000	-	300,000	300,000	-
Kipkener Primary School	700,000	-	700,000	700,000	-
Kipkener Primary School	-	500,000	500,000	500,000	-
Kipkermen Primary School	-	500,000	500,000	500,000	-
Kipkundul Primary School	900,000	-	900,000	900,000	-
Kipkundul Primary School	-	500,000	500,000	500,000	-
Kipsaiya Primary School	250,000	-	250,000	-	250,000
Kipsambach Primary School	500,000	400,000	900,000	400,000	500,000
Kipsero Primary School	500,000	-	500,000	500,000	-
Kipsetan Primary School	-	400,000	400,000	400,000	-
Kipsinot Primary School	300,000	-	300,000	-	300,000
Kipteber Primary School	500,000	-	500,000	500,000	-
Kiptenoi Primary School	-	200,000	200,000	200,000	-
Kitonget Primary School	1,000,000	200,000	1,200,000	200,000	1,000,000
Koibarak Primary School	200,000	-	200,000	200,000	-
Koibarak Primary School	-	500,000	500,000	500,000	-
Koitolial Primary School	500,000	-	500,000	500,000	-
Koitugum Primary School	300,000	-	300,000	300,000	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference
	2019/2020		2019/2020	30/06/2020	
Kokwongoi Primary School	-	200,000	200,000	200,000	-
Kolelach Primary School	-	200,000	200,000	200,000	-
Lamaon Primary School	500,000	-	500,000	500,000	-
Lawich Primary School	-	300,000	300,000	300,000	-
Lochin Primary School	400,000	-	400,000	-	400,000
Lochin Primary School	-	1,000,000	1,000,000	1,000,000	-
Maitira Primary School	500,000	-	500,000	-	500,000
Maitira Primary School	-	500,000	500,000	500,000	-
Mindiliwo Primary School	200,000	-	200,000	200,000	-
Moek Kapkures Primary School	350,000	-	350,000	350,000	-
Mosongo Primary School	1,200,000	-	1,200,000	1,200,000	-
Mugula Primary School	1,200,000	300,000	1,500,000	300,000	1,200,000
Sebelt Primary School	1,200,000	-	1,200,000	-	1,200,000
Seret Primary School	-	500,000	500,000	500,000	-
Shoe 4 Africa Primary School	-	350,000	350,000	350,000	-
Simat Primary School	600,000	-	600,000	600,000	-
Simat Primary School	-	200,000	200,000	200,000	-
Sinon Primary School	250,000	-	250,000	250,000	-
Sitoton Primary School	500,000	-	500,000	500,000	-
Soiyo Primary School	600,000	-	600,000	-	600,000
Soiyo Primary School	-	300,000	300,000	300,000	-
St. Christopher Tartar Primary School	600,000	-	600,000	-	600,000
St. Joseph Kipkutee Primary School	500,000	-	500,000	-	500,000
St. Paul Kapachelos Primary School	200,000	-	200,000	200,000	-
Sukut Primary School	-	500,000	500,000	-	500,000
Tekwei Primary School	500,000	-	500,000	500,000	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference
	2019/2020		2019/2020	30/06/2020	
Tembu Primary School		250,000	250,000	250,000	-
Tenden Primary School	1,800,000	-	1,800,000	-	1,800,000
Torokwo Primary School	600,000	-	600,000	-	600,000
Torokwo Primary School	-	200,000	200,000	200,000	-
Tunyo Primary School	700,000	-	700,000	700,000	-
Tunyo Primary School	-	150,000	150,000	150,000	-
Yatia Primary School	1,200,000	-	1,200,000	-	1,200,000
Yatoi Primary School	1,000,000	180,000	1,180,000	180,000	1,000,000
<b>Sub-Total</b>	<b>36,340,000</b>	<b>25,585,000</b>	<b>61,925,000</b>	<b>40,185,000</b>	<b>21,740,000</b>
<b>8.0 Secondary Schools Projects (List All The Projects)</b>					
A.I.C Cheles Mixed Day Sec. School	1,500,000	-	1,500,000	-	1,500,000
Barsumbat Secondary School	-	1,000,000	1,000,000	1,000,000	-
Barsumbat Secondary School	-	6,800,000	6,800,000	6,618,000	182,000
Chebara Girls Sec. School	1,000,000	-	1,000,000	1,000,000	-
Chebiemit Boys Sec. School	2,000,000	-	2,000,000	-	2,000,000
Cheptongei Mixed Day Sec. School	2,000,000	-	2,000,000	-	2,000,000
Hossen Mixed Secondary School	-	1,400,000	1,400,000	1,400,000	-
Hossen Secondary School	1,200,000	-	1,200,000	-	1,200,000
Jemunada Sec. School	900,000	-	900,000	900,000	-
Kaberewo Mixed Day Sec. School	1,800,000	-	1,800,000	-	1,800,000
Kamoi Secondary School	-	2,188,940	2,188,940	2,188,940	-
Kaptabuk Mixed Day Sec. School	1,600,000	-	1,600,000	1,600,000	-
Kapterit Sec. School	4,000,000	-	4,000,000	-	4,000,000
Kapterit Secondary School	-	500,000	500,000	500,000	-
Kasubwa Mixed Day Sec. School	2,000,000	-	2,000,000	-	2,000,000
Kimnai Girls Sec. School	1,500,000	-	1,500,000	1,500,000	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference
	2019/2020		2019/2020	30/06/2020	
Kimnai Girls Secondary School	-	1,150,000	1,150,000	1,150,000	-
Koisungur Boys Sec.School	140,000	-	140,000	-	140,000
Kondabilet Secondary School	3,000,000	-	3,000,000	-	3,000,000
Kondabilet Secondary School	-	715,000	715,000	-	715,000
Korongoi Mixed Day Sec. School	600,000	-	600,000	600,000	-
St. Joseph's Lawich Sec. School	-	6,800,000	6,800,000	6,800,000	-
St. Marks Mixed Day & Boarding Sec School-Litei	-	6,800,000	6,800,000	6,618,000	182,000
St. Peters Kapkata Sec. School	3,000,000	-	3,000,000	-	3,000,000
St. peters Kapkata Sec. School	7,000,000	-	7,000,000	-	7,000,000
St. Stephen Koiitugum Sec. School	600,000	-	600,000	-	600,000
St.Benedicts Arror Girls Sec. School	700,000	-	700,000	-	700,000
Yemit Boys Secondary School	-	4,000,000	4,000,000	4,000,000	-
Yemit Girls Sec. School	7,000,000	-	7,000,000	-	7,000,000
Kasubwa Secondary School	-	-	-	415,000	-415,000
<b>Sub-total</b>	<b>41,540,000</b>	<b>31,353,940</b>	<b>72,893,940</b>	<b>36,289,940</b>	<b>36,604,000</b>
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>	-	-	-	-	-
<b>9.1</b>	-	-	-	-	-
<b>10.0 Security Projects</b>	-	-	-	-	-
Koibarak Chiefs' Office	200,000	-	200,000	-	200,000
Kipsaiya Chiefs Office	150,000	-	150,000	-	150,000
Resim Assistant Chiefs Office	500,000	-	500,000	-	500,000
Arror Chiefs office	1,500,000	-	1,500,000	1,500,000	-
Kaperit Assistant Chiefs Office	600,000	-	600,000	600,000	-
Kamoi Chiefs Office	300,000	-	300,000	-	300,000
Cherangany Chiefs Office	250,000	-	250,000	250,000	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilization Difference
	2019/2020		2019/2020	30/06/2020	
Kaptony Chief's Office	150,000	-	150,000	150,000	-
Chebiemit Teachers Advisory Centre office	500,000	-	500,000	-	500,000
Kerer Chief's Office	-	350,000	350,000	350,000	-
Cherangany Chief's Office	-	400,000	400,000	400,000	-
Chebororwa ACC'S Office	-	250,000	250,000	250,000	-
Arror Chief's Office	-	1,000,000	1,000,000	1,000,000	-
Resim Assistant Chief's office	-	200,000	200,000	200,000	-
Kamoi Administration police	-	800,000	800,000	800,000	-
Kapsowar Administration Police	-	400,000	400,000	400,000	-
<b>Sub-total</b>	<b>4,150,000</b>	<b>3,400,000</b>	<b>7,550,000</b>	<b>5,900,000</b>	<b>1,650,000</b>
<b>11.0 Acquisition of Assets</b>					
11.2 Construction of CDF office					
11.3 Purchase of furniture and equipment	-	-	-	-	-
11.4 Purchase of computers	100,000	-	100,000	-	100,000
11.5 Purchase of land	-	-	-	-	-
<b>Sub-total</b>	<b>100,000</b>	<b>-</b>	<b>100000</b>	<b>-</b>	<b>100000</b>
<b>12.0 Others</b>					
12.1 Strategic Plan	-	600,000	600,000	-	600,000
12.2 Innovation Hub	-	4,667,027	4,667,027	2,338,514	2,328,513
12.2 Roads	-	500,000	500,000	-	500,000
<b>Sub-total</b>	<b>-</b>	<b>5,767,027</b>	<b>5,767,027</b>	<b>2,338,514</b>	<b>3,428,513</b>
<b>TOTAL</b>	<b>137,378,724</b>	<b>78,633,809</b>	<b>216,012,533</b>	<b>138,976,926</b>	<b>77,035,607</b>

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

**XII. 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 and retentions.

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

**2. Reporting Entity**

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

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

**Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

**Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

---

**SIGNIFICANT ACCOUNTING POLICIES**

**External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is 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.

**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 public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**SIGNIFICANT ACCOUNTING POLICIES**

---

**5. In-kind contributions**

In-kind contributions are donations that are made to the Entity 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 Entity 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.

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

For the purposes of these financial statements, deposits 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**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 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 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MARAkwET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

---

**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2020.

**14. Errors**

Material prior period errors shall be 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**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 MARAKWET WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO. B 005253			54,784,483
AIE NO. B 030274			10,000,000
AIE NO. B 006447			6,000,000
AIE NO. B 030500			10,000,000
AIE NO. A724475			11,000,000
AIE NO. B042939			17,000,000
AIE NO. B047135	1	1,000,000.00	
AIE NO. B047297	2	54,540,875.50	
AIE NO. B011128	3	4,000,000.00	
AIE NO. B041318	4	18,000,000.00	
AIE NO. B041381	5	1,000,000.00	
AIE NO. B047737	6	5,000,000.00	
AIE NO. B049376	7	15,000,000.00	
AIE NO. B096610	8	11,000,000.00	
AIE NO. B104130	9	500,000.00	
AIE NO. B104399	10	15,000,000.00	
<b>TOTAL</b>		<b>125,040,875.50</b>	<b>108,784,483</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2019-2020	2018-2019
	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	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEPTS**

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
<b>Total</b>	-	-

**4. COMPENSATION OF EMPLOYEES**

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	2,095,176	1,959,420
House Allowance	204,000	204,000
Commuter Allowance	240,000	240,000
N.H.I.F	-	-
P.A.Y.E	-	-
Leave allowances	50,000	-
Employer Contributions Compulsory national social security schemes	19,200	45,260
Gratuity contractual employees	-	-
<b>Total</b>	<b>2,608,376</b>	<b>2,448,680</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	3,057,537	4,056,920
Utilities, supplies and services	604,080	721,023
Communication, supplies and services	-	-
Domestic travel and subsistence	114,250	154,700
Printing, advertising and information supplies & services	-	149,688
Admin committee	1,630,082	682,500
Training expenses	-	-
Capacity Building	659,200	403,720
Insurance costs	-	140,670
Specialized materials and services	-	210,490
Office and general supplies and services	-	379,500
Other operating expenses	173,210	242,966
Routine maintenance – vehicles and other transport equipment	346,558	203,729
Fuel,oil &lubricants	450,136	520,072
<b>Total</b>	<b>7,035,053</b>	<b>7,865,978</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -  
 MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	40,185,000	32,691,875
Transfers to secondary schools (see attached list)	36,289,940	19,268,196
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
<b>TOTAL</b>	<b>76,474,940</b>	<b>51,960,071</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	21,587,788	16,200,698
Bursary – tertiary institutions (see attached list)	12,502,255	11,183,799
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	5,900,000	4,900,000
Sports projects (see attached list)	2,700,000	1,194,530
Environment projects (see attached list)	480,000	715,008
Emergency projects (see attached list)	7,350,000	5,050,000
<b>Total</b>	<b>50,520,043</b>	<b>39,244,035</b>



**NATIONAL-GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul 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	2,338,514	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>2,338,514</b>	<b>-</b>

**9. OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	2,900,000
ICT Hub	-	-
	-	2,900,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>EQUITY BANK-ACCOUNT NO. 1570263526464</i>	7,667,883	21,553,933
<i>Name of Bank, Account No.</i>		
<i>Name of Bank, Account No.</i>		
<b>Total</b>	<b>7,667,883</b>	<b>21,553,933</b>
<b>10B: CASH IN HAND</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**11: OUTSTANDING IMPRESTS**

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

**12A. RETENTION**

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
<b>Total</b>	-	-

**12B. GRATUITY DEPOSITS**

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Pius K. Cheruiyot	90,583	-
Mathew K. Kiplimo	102,967	-
Rhoda Cheboi	90,583	-
David T. Rutto	122,462	-
Erastus K. Murkomen	90,583	-
<b>Total</b>	<b>497,178</b>	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**13. BALANCES BROUGHT FORWARD**

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	21,553,933	16,927,214
Cash in hand	-	-
Imprest	50,000	300,000
<b>Total</b>	<b>21,603,933</b>	<b>17,227,214</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
	-	-	-

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST**

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	497,178	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	497,178	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	-	449,126
Others ( <i>specify</i> )	-	-
	-	449,126

**17.3: UNUTILIZED FUND (See Annex 3)**

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	2,244,008	1,982,231
Use of goods and services	3,972,462	3,024,363
Amounts due to other Government entities (see attached list)	58,344,000	56,938,940
Amounts due to other grants and other transfers (see attached list)	8,449,446	10,921,248
Other payments	3,428,513	5,767,027
Acquisition of assets	100,000	-
Others	-	-
	<b>76,538,429</b>	<b>78,633,809</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –**  
**MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account Balances (see attached list)	26,410,551	14,838,196
<b>TOTAL</b>	<b>26,410,551</b>	<b>14,838,196</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	A	B	c	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	B	c	d=a-c	
<b>Senior Management</b>						
1.						
2.						
3.						
	<b>Sub-Total</b>					
<b>Middle Management</b>						
4.						
5.						
6.						
	<b>Sub-Total</b>					
<b>Unionisable Employees</b>						
7.						
8.						
9.						
	<b>Sub-Total</b>					
<b>Others (specify)</b>						
10.						
11.						
12.						
	<b>Sub-Total</b>					
	<b>Grand Total</b>					



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
<b>Compensation of employees</b>				
Employees' Salaries	Payment of staff salaries and gratuity	2,244,008	-	
<b>Sub-Total</b>		<b>2,244,008</b>	<b>1,982,231</b>	Funds Not received and Vote book balances
<b>Use of goods &amp; services</b>				
Goods and Services	Purchase of fuel, repairs and maintenance, printing, stationery, Telephone, travel and subsistence, office tea	999,101	-	Funds Not received
Committee Expenses	Payment of committee sitting allowances, transport, conferences	1,223,099	-	Funds Not received
<b>MONITORING AND EVALUATION</b>				
Committee Expenses	Payment of committee allowances transport, conferences	1,155,000	-	Funds Not received
NG-CDFC/PMC Capacity Building	To facilitate capacity building/training of NG-CDFC members/PMCs and staff on NG-CDF related issues	595,800	-	Funds Not received
<b>Sub-Total</b>		<b>3,972,462</b>	<b>3,024,363</b>	Funds Not received and Vote book balances
<b>Amounts due to other Government entities</b>				
Kipsaiya Primary School	Renovation of 1 Classroom to completion (fixing doors and windows, plastering & painting)	250,000	-	Funds Not received
Sebeliti Primary School	Construction of 2 Classrooms to completion	1,200,000	-	Funds Not received
Mattira Primary School	Completion of 4 Classrooms (Plastering, floor screeding, window & door fittings & painting,)	500,000	-	Funds Not received
Kapsiw Primary School	Construction of 1 Classroom to completion	600,000	-	Funds Not received
A.I.C Ngorngoroi Primary School	Purchase of 0.5 acres Land	500,000	-	Funds Not received
Kipsinot Primary School	Construction of 6 door pit Latrine to completion	300,000	-	Funds Not received
Chepkun Primary School	Construction of 3 Classrooms to Completion	1,800,000	-	Funds Not received

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Chepsigor Primary School	Construction of 1 Classroom to completion	600,000	-	Funds Not received
Barsumbat Primary School	Construction of 6 door pit Latrine to completion.	300,000	-	Funds Not received
Kapkata Primary School	Construction of 6 door pit Latrine to completion.	300,000	-	Funds Not received
Chesuman Primary School	Construction of 6 door pit Latrine to completion.	300,000	-	Funds Not received
Mugula Primary School	Construction of 2 Classrooms to completion	1,200,000	-	Funds Not received
St. Christopher Tartar Primary School	Construction of 1 Classroom to completion	600,000	-	Funds Not received
Kamasat Primary School	Renovation of 2 Classrooms to completion	500,000	-	Funds Not received
Kapkutung Primary School	Completion of 6 Classrooms	900,000	-	Funds Not received
Kipsambach Primary School	Completion of 1 Classroom and Construction of 6 door Pit Latrine	500,000	-	Funds Not received
Kibuga Primary School	Purchase of 2 acres of Land	800,000	-	Funds Not received
Yatoi Primary School	Completion of a 50 student capacity Library	1,000,000	-	Funds Not received
Torokwo Primary School	Construction of 1 Classroom to Completion	600,000	-	Funds Not received
Chepkawai Primary School	Construction of 1 Classroom to Completion	500,000	-	Funds Not received
Lochin Primary School	Completion of 2 Classrooms (plastering, floor screeding, window fixing, Fascia board & painting)	400,000	-	Funds Not received
Kemeloi Primary School	Construction of 1 Classroom to Completion	600,000	-	Funds Not received
Yatia Primary School	Construction of 2 Classrooms to completion	1,200,000	-	Funds Not received
Chebororwa Primary School	Completion of Administration Block	1,000,000	-	Funds Not received
Tenden Primary School	Construction of 3 Classrooms to Completion	1,800,000	-	Funds Not received
Soiyo Primary School	Renovation of 3 Classrooms to completion	600,000	-	Funds Not received
Kitorget Primary School	Construction of 2 Classrooms to completion	1,000,000	-	Funds Not received
St. Joseph Kipkutee Primary School	Completion of 3 classrooms	500,000	-	Funds Not received
Kapsait primary school	Purchase of beds	150,000	-	Funds Not received
Kaploet primary school	Construction of one classroom	440,000	-	Funds Not received
Sukut primary school	Construction of one classroom	500,000	-	Funds Not received
Education projects	Construction of classrooms, dormitories	730,000	-	Funds Not received

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
<b>SECONDARY SCHOOLS</b>				
A.I.C Chelies Mixed Day Sec. School	Construction of a 40 capacity student Laboratory	1,500,000	-	Funds Not received
Kasubwa Mixed day Sec. Sch	Construction of 2 Classrooms to completion	2,000,000	-	Funds Not received
St.Benedicts Arror Girls Sec. School	Construction of 6 door pit Latrine to completion and fencing school	700,000	-	Funds Not received
St. peters Kapkata Sec. School	Ongoing construction of one storey tuition block	3,000,000	-	Funds Not received
St. peters Kapkata Sec. School	Purchase of 48 seater school bus	7,000,000	-	Funds Not received
Kaberewo Mixed Day Sec. School	Completion of a 35 student capacity Laboratory	1,800,000	-	Funds Not received
Koisingur Boys Sec.School	Completion of a 600 student capacity Dining Hall	140,000	-	Funds Not received
Kapterit Sec. School	Construction of a 40 student capacity Laboratory	4,000,000	-	Funds Not received
St. Stephen Koitugum Sec. Sch	Construction of 1 Classroom to Completion	600,000	-	Funds Not received
Chebiemit Boys Sec. School	Construction of a 300 student capacity dormitory	2,000,000	-	Funds Not received
Cheptongei Mixed Day Sec. School	Construction of two classrooms to completion	2,000,000	-	Funds Not received
Yemit Girls Sec. School	Purchase of 48 seater school bus	7,000,000	-	Funds Not received
Kondabilet Secondary School	Construction of One Storey Administration block	3,000,000	-	Funds Not received
Hossen Secondary school	Completion of 140 student capacity Dormitory	1,200,000	-	Funds Not received
Barsumbat secondary school	Purchase of 51 seater school bus	182,000	-	Balance after purchase
St. Marks Mixed day and boarding-Litei	Purchase of 51 seater school bus	182,000	-	Balance after purchase
<b>Sub-Total</b>		<b>58,344,000</b>	<b>56,938,949</b>	
<b>Other grants and transfers</b>				
<b>SECURITY</b>				

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
<b>BURSARY</b>	<b>Payment of Bursary for needy students</b>	<b>497,914</b>		
Koibarak Chiefs' Office	Completion of 3 room Chief's Office	200,000	-	Funds Not received
Kipsaiya Chiefs Office	Purchase of Furniture and construction of 2 door pit latrine	150,000	-	Funds Not received
Resim Assistant Chief's Office	Purchase of furniture for a three room office Fencing 1 acre land and wiring	500,000	-	Funds Not received
Kamoi Chief's Office	Completion of 4 room Chief's Office	300,000	-	Funds Not received
Chebiemit Teachers Advisory Centre office	Completion of Teachers Advisory Centre office	500,000	-	Funds Not received
<b>Environment</b>				
St. Teresa Girls Sec. School-Koibarak	Stone pitching and construction of drainage at administration, tuition blocks and dormitories	1,500,000	-	Funds Not received
<b>EMERGENCIES</b>				
<b>Emergency</b>				
	To cater for unforeseen eventualities in the Constituency	4,265,532	-	Funds Not received
<b>Sub-Total</b>		<b>8,449,446</b>	<b>10,921,248</b>	
<b>Purchase of assets</b>		100,000	-	Procurement stage
<b>Sub-Total</b>		<b>100,000</b>	-	
<b>Other payments</b>				
<b>Roads</b>		500,000	-	Pending project
<b>Strategic plan</b>	Sisiya-aror road redesigning	600,000		Re-allocation pending
<b>ICT HUB</b>		2,338,513	-	Re-allocation pending
<b>Sub-total</b>		<b>3,428,513</b>	<b>5,767,027</b>	
<b>Grand total</b>		<b>76,538,429</b>	<b>78,633,809</b>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/2020
Land				
Buildings and structures	12,000,000	-	-	12,000,000
Transport equipment	9,615,354	-	-	9,615,354
Office equipment, furniture and fittings	3,100,739	-	-	3,100,739
ICT Equipment, Software and Other ICT Assets	606,700	2,338,514	-	2,945,214
Other Machinery and Equipment	40,300	-	-	40,300
Heritage and cultural assets	1,100	-	-	1,100
Intangible assets				
<b>Total</b>	<b>25,364,193</b>	<b>-</b>	<b>-</b>	<b>27,702,707</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

PMC	BANK	ACCOUNT NUMBER	Bank Balance 2019/20	Bank Balance 2018/19
Arror Chief's Office	KCB	1253642788	2,514,515	400,000
Barsumbat Sec Schools	KCB	1164873849	398,374	487,579
Barsumbat Pri School	KCB	1145687849	1,021.50	1,147
Boroon Pry School	KCB	1266007628	1,979	-
Chebara Girls Sec School	KCB	1103202677	3,629	-
Chebara Primary School	KCB	1274093643	975	-
Chebiemit Primary School	KCB	1182473156	468	650
Chebororwa Primary Sch	KCB	1233615939	59,660	-
Chemulany Primary School	KCB	1256560693	150,445	529
Chemurgoi Primary School	KCB	1129228487	1,380	-
Chepkawai Pri School	KCB	1182623093	70,183.50	55,185
Chepsigor Primary School	KCB	1131014847	8,351.95	4,824
Cheptongei Primary School	KCB	1233953737	1,330	1,030
Cherangany Chief's Office	KCB	1271135140	253,735	-
Chesingei Primary School	KCB	1252254431	387,772	228,529
Chesubet Pri School	KCB	1176774239	205,163	
Chesuman Primary School	KCB	1176744119	34,677.50	259
Chogoo Primary School	KCB	1203543441	318,045.70	-
Dcc Marakwet West	KCB	1273510194	300,000	-
Emkew Primary School	KCB	1206173173	625	-
Hossen Mixed Sec School	KCB	1124367683	625,703	-
Hossen Primary School	KCB	1113970189	7,602.50	301,155
Jemunada Sec School	KCB	1137448679	1,111,161	711,287
Kabeilel Primary School	KCB	1242797203	116,789	34,075
Kamoi Primary School	KCB	1183533136	307	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 MARAKWET WEST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2020**

	PMC	BANK	ACCOUNT NUMBER	Bank Balance 2019/20	Bank Balance 2018/19
Kamoi Secondary School		KCB	1178173518	474,971.78	500,000
Kapchebit Primary School		KCB	1170572650	68,652.50	-
Kapcherop Boys Sec School		KCB	1131103998	151,379	-
Kapcherop Primary School		KCB	1176749897	1,750	11,780
Kapchesewes Primary Sch		KCB	1236404696	464	-
Kapengong Primary School		KCB	1179533194	569,728.80	150,342
Kapkata Primary School		KCB	1148166262	2,738	1,320
Kapkochur Primary School		KCB	1212656121	504,548	1,159
Kaplolygon Primary School		KCB	1127975250	1,129	-
Kapsigot Primary School		KCB	1179043030	484	200
Kapsumai Primary School		KCB	1207092312	1,202,380	502,380
Kaptabuk Mixed Sec School		KCB	1127756311	1,602,761	803,238
Kaptabuk Primary School		KCB	1136946616	72,490.50	1,793
Kaptek Primary School		KCB	1137476168	247,011	501,011
Kapterit Primary School		KCB	1131299280	678	-
Kapterit Sec School		KCB	1236055578	111,270.20	35,806
Kaptiony Primary School		KCB	1133554636	30,491	3,940
Kasubwa Primary School		KCB	1176966871	211,121	-
Kasubwa Sec School		KCB	1253873488	415,149	-
Katgok Primary School		KCB	1269886770	166,841	-
Kerer Chiefs Office		KCB	1160590370	41,011.30	-
Kibikos Primary School		KCB	1262034922	118,139	-
Kibirech Pri School		KCB	1201027462	1,297.50	3,149
Kilima Primary School		KCB	1204223726	705,780	1,280
Kilos Primary School		KCB	1113043547	153,212	4,173
Kimnai Girls Sec School		KCB	1128790386	1,500,300.50	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 MARAKWET WEST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2020**

	PMC	BANK	ACCOUNT NUMBER	Bank Balance 2019/20	Bank Balance 2018/19
Kimnai Primary School		KCB	1209506661	303.45	1,029
Kipkermen Primary School		KCB	1176750151	2,710	1,910
Kipkundul Pri School		KCB	1131072219	235,719	-
Kipsambach Pry School		KCB	1178077217	89,320.50	-
Kipsero Primary School		KCB	1201176697	313.95	314,000
Kipsetan Primary School		KCB	1131071948	202,455	-
Kiptenoi Primary School		KCB	1135795738	409.05	-
Kitonget Pry School		KCB	1145621589	2,673.50	2,200
Koibarak Primary School		KCB	1183722648	219,167.95	400,487
Koitilial Pri School		KCB	1135605580	503,004.50	1,566
Koitugum Primary School		KCB	1131820991	302,205	2,205
Kokwongoi Primary School		KCB	1180166647	201,494.50	-
Kolelach Primary School		KCB	1145639445	3,327.08	32,437
Kondabilet Chiefs Office		KCB	1201790972	44,003	2,575
Lamaon Primary School		KCB	1238615023	502,526	-
Lawich Primary School		KCB	1234133296	32,514	2,100
Matira Primary School		KCB	1179339010	35,360	-
Mindililwo Pri School		KCB	1147106797	3,052.65	3,048
Moek Kapkures Primary School		KCB	1182313930	2,479.45	502,479
Mosongo Primary School		KCB	1265650462	731,055	-
Mugula Primary School		KCB	1265650926	28,835	-
Nerkwo Small Home For PH		KCB	1201579589	113,940	50,090
Resim Asst Chiefs Office		KCB	1200927591	1,703.50	1,704
Seret Primary School		KCB	1183960689	47,712	-
Simat Primary School		KCB	1179223314	600,939	15,790
Sinon Primary School		KCB	1183617909	135	650



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 MARAKWET WEST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2020**

	PMC	BANK	ACCOUNT NUMBER	Bank Balance 2019/20	Bank Balance 2018/19
Sitoton Primary School		KCB	1146537778	120,499.45	2,024
Soiyo Primary School		KCB	1151660205	1,180.95	126,517
St. Joseph's Lawich Sec Sch		KCB	1275242049	400,000	-
St. Pauls Kapchelos Primary Sch		KCB	1176941755	19,800	3,900
St.Jacinta Chebororwa Girls		KCB	1127745077	5,878.50	5,878.50
Terikmoi Primary School		KCB	1145640206	200,377.50	151,504
Torokwo Pri School		KCB	1268026123	475	-
Tunyo Primary School		KCB	1201363918	113,478	-
Yatoi Primary School		KCB	1104151162	1,154	-
Yemit Boys Secondary Sch		KCB	1103249444	864.50	-
Kipkener Primary School		KCB	1202028039	1,108,353.50	909,314
Aic Ngorngoroi Pri School		EQUITY	1570271484635	1,000.00	-
Chebororwa Acc's		EQUITY	1570271377448	250,998.00	-
Kabarar Primary School		EQUITY	1570279828493	586,300.00	-
Kaberewo Mixed Day Sec School		EQUITY	1570267208863	61,196.00	-
Kapkoros Primary School		EQUITY	1570279547849	183,994.00	-
Kapkutung Primary Sch		EQUITY	1570268366668	80,855.00	855
Kaplenge Primary School		EQUITY	1570264190307	420,812.00	399,657
Kapsaina Primary School		EQUITY	1570277439922	1,338.70	1,081
Kapsowar Adm Police Line		EQUITY	1570263526464	400,000.00	-
Kaptiony Chiefs Office		EQUITY	1570279827121	147,950.00	-
Kasaon Primary School		EQUITY	1570263526464	24,978.10	450
Tekwei Primary School		EQUITY	300264335407	500,800.00	800
Kamoi Admin. Police Line		TNB	252928001	802,267	-
Kapkanyar Primary Sch		TNB	252136001	17	20,527
Kapterit Asst.Chiefs Office		TNB	252135001	383	1,195

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 MARAKWET WEST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2020**

PMC	BANK	ACCOUNT NUMBER	Bank Balance 2019/20	Bank Balance 2018/19
Korongoi Mixed Sec Sch	TNB	252932001	601,700	-
Chebai Primary School	TNB	250485004	2,321	-
Kapchepsar Pry School	TNB	252539001	15,940	-
Kaptapkiting Pri School	TNB	251997002	248	-
Kibuga Primary School	TNB	252280001	3,343	8,366
Tembu Primary	TNB	250632001	1,004	-
Shoe 4 Africa Pry School	TNB	252517001	5,424	-
Kipteber Primary School	TNB	252925001	499,466	-
Kabelyo Primary School	NBK	01024027718000	852	-
Lochin Primary School	NBK	01024081815700	180	-
Kondabilet Sec. School	NBK	1021028749000	-	2,162
Lamaon primary school	KCB	1238615023	502,526	340,016
Bishop kewasis kaberewo pry sch	KCB	1138358673	-	874
Kuserwo pry school	KCB	1135179573	-	330,036
Seret primary school	KCB	1183960689	-	5,664
Cheles primary school	KCB	1106940113	-	73,909
St joseph's kipkutee pry school	KCB	1171920849	-	32,435
Tenden primary school	KCB	1179339398	-	21,480
Kamuseny primary school	KCB	1135261725	-	1,273
Kiplabai Primary School	KCB	1183265689	-	4,104
Kemeloi Primary School	KCB	1213109698	-	324,610
Kongipsebe Primary School	KCB	1250310016	-	439,500
Metibelio Primary School	KCB	1183115644	-	1,415
Yatia Primary School	KCB	1232841854	-	585,965
Kapsowar Primary School	KCB	1234159163	-	200,050
Chepkum Primary School	KCB	1211064751	-	448

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
MARAKWET WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

PMC	BANK	ACCOUNT NUMBER	Bank Balance 2019/20	Bank Balance 2018/19
Cheptulon Primary School	KCB	1169763162	-	700,530
Nerkwo Primary School	KCB	1199540897	-	157,961
Kondabilet Primary School	KCB	1131299507	-	150,695
St. Christopher Tartar Pry. Sch	KCB	1235475379	-	8,555
Kiplegetet Primary School	KCB	1183842708	-	595
Chesuman Chief's Office	KCB	1183551932	-	1,303
Koitolial Sec. School	KCB	1127118528	-	1,566
Kapkoros Girls Sec. School	KCB	1119743370	-	250,963
St. Peter's Kapkata Sec. School	KCB	1130791580	-	204,654
St. Benedicts Aror Girls Sec. Sch	KCB	1131099699	-	1,016,399
Koisungur Mixed Sec. School	KCB	1129119998	-	119,190
Chebiemit Sec. School	KCB	1127643460	-	228,856
Koitugum Sec. School	KCB	1126761575	-	500,959
Kapsowar Boys Sec. School	KCB	1112027017	-	6,945
Kapsumai Chiefs office	Equity	1570278220324	-	880
St. Teresa girls koibarak Sec. Sch.	Equity	1570565337784	-	-
A.i.c cheles mixed day sec school	Equity	1570266421619	-	30,443
Rogor primary school	Equity	0330268872123	-	2,215
Chebiemit TAC Office	Equity	1570261738888	-	110
St joseph's lelan sec school	Equity	1570278516387	-	17,427
Rogor Assistant Chief's Office	Equity	1570278569210	-	641
St. Marks Litei Mixed Day Sec. Sch.	Equity	1570270072457	-	1,402,260
Chebai Sec. School	Equity	1570267139547	-	1,928
Benon Primary School	Equity	1570271560154	-	22,095
Kuserwo Chief's Office	Equity	1570278716552	-	40
Kipkener Primary School	Equity	1570276761239	-	181,055
<b>TOTAL</b>			<b>26,410,551</b>	<b>14,838,196</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

**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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Ref:2018-2019-1-01-0148-09-08					
1.0	Presentation of Financial Statements.	The financial statements amended to reflect the true position	FAM	resolved	
2.0	Cash and Cash Equivalent-stale cheques in the bank reconciliation amounting Ksh 168,501	The stale cheques have been reversed.	NG-CDFC	resolved	
3.0	Transfer to Other Government Entities-Construction of a Dormitory at Kapsowar Boys-Ksh 2,000,000 lack of an MOU	The funds were utilized as per the attached BQ	FAM	Not-Resolved	30 <sup>th</sup> sept 2020
4.0	Project Management Committee Account Balances-lack of bank reconciliation and cash books	NG-CDFC to capacity built PMCs to ensure compliance	NG-CDFC	Not-Resolved-	30 <sup>th</sup> sept 2020
5.0	Unutilized Funds -variance between the budget utilization difference and unutilized funds	Variance noted and necessary amendments made	FAM	Resolved	