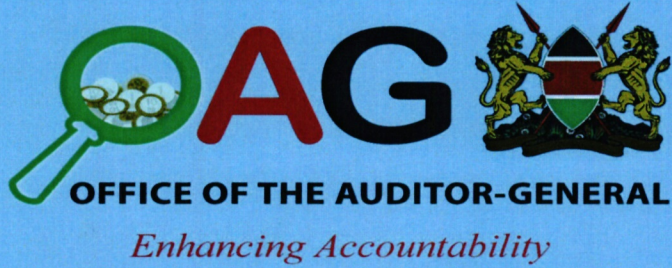


REPUBLIC OF KENYA




REPORT

OF

THE AUDITOR-GENERAL

PARLIAMENT
OF KENYA
LIBRARY

 NATIONAL ASSEMBLY	
DATE: 10 NOV 2021	DAY: Wed Morning
TABLED BY: ON	Majority Whip Hon. Wargwe
CLERK-AT THE-TABLE:	M. Mado

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2019



OFFICE OF THE AUDITOR GENERAL
ELDORET HUB
03 MAR 2020
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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, 2019

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

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MARAKWET WEST CONSTITUENCY
Reports for the year ended June 30, 2019

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MARAKWET WEST CONSTITUENCY
Reports for the year ended June 30, 2019**

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 30th June 2019 and who had direct fiduciary responsibility were:

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

(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 Constituer Committee for action. Any matters that require policy guidance are forwarded by the Board to 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 OFFICE

by
the

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MARAKWET WEST CONSTITUENCY**
Reports for the year ended June 30, 2019

(f) NGCDF MARAKWET WEST Constituency Contacts

Telephone: (254) 0721416952
E-mail: cdfmarakwetwest@ngcdf.go.ke
Website: www.ngcdf.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 for the year ended June 30, 2019**

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

During the financial year NGCDF Marakwet West had a final budget of sh.181,052,573 which comprised of an allocation of Kshs. 109,040,876 during the financial year and an adjustment of Ksh. 72,011,697. The adjustments of Kshs. 72,011,697 in the budget resulted from AIE of 2017/2018 of Ksh 54,784,483, balance brought forward of ksh 16,927,214 and outstanding imprest at the beginning of the year of Ksh. 300,000. Total amount received from the Board was 108,784,483 representing 60% of the entire budget.

The total payments during the financial year were Kshs. 104,418,764 translating to an average total budget performance of 58% representing a 6% percentage increase from 2017/2018. 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 was also able to successfully prepare and launch its 2018-2022 Strategic plan.

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:

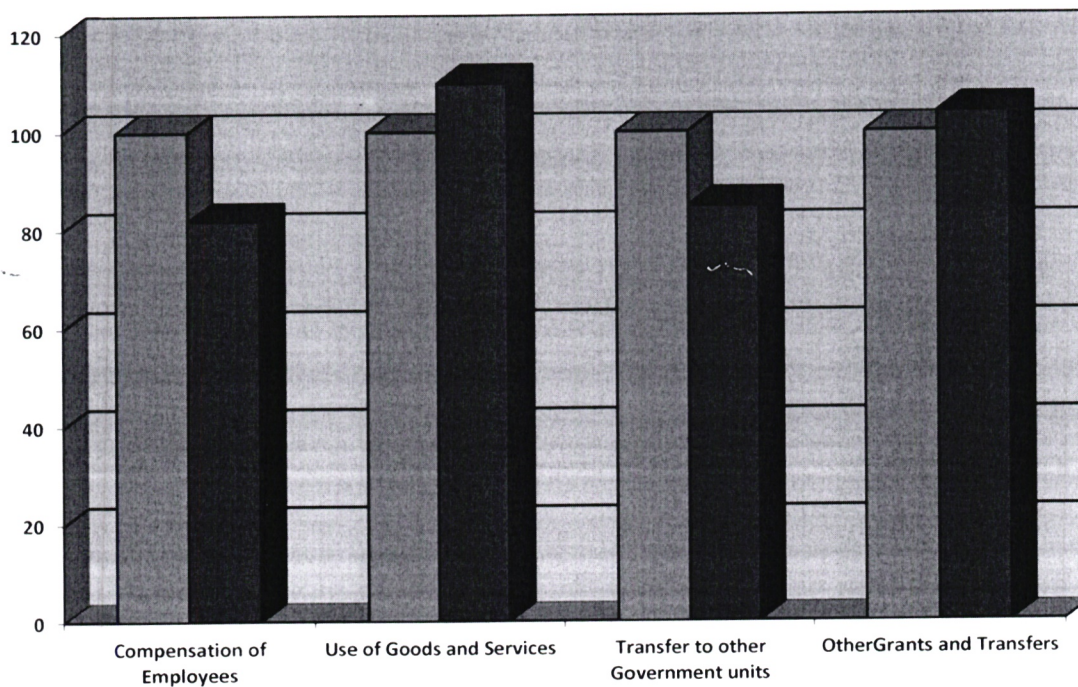
- Gradually transit from Labour-based to full contracts to improve on project quality.
- Ensure realistic project estimates through proper consultation with technical persons.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 MARAKWET WEST CONSTITUENCY
 Reports for the year ended June 30, 2019**

Actual Budget Compared to Actual Payments

	Actual Budget	Actual Payments
Compensation of Employees	2,999,982	2,448,680
Use of Good and Services	6,774,757	7,865,978
Transfer to Other Government Units	61,238,940	51,960,071
Other Grants and Transfers	38,027,197	39,244,035
Other Payments	-	2,900,000

Table 1



Actual Budget Compared to Actual Payments

During the financial year the over utilization on use of good and services and on other grants and transfers were 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.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MARAKWET WEST CONSTITUENCY
Reports for the year ended June 30, 2019

2018/2019 percentage utilisation difference compared to 2017/2018

	2018/2019 % utilisation	2017/2018 % utilisation
Compensation of Employees	52	53
Use of Good and Services	52	54
Transfer to Other Government Units	50	49
Other Grants And Transfers	76	59
Other Payments	36	-
Total Average Percentage	58	52

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MARAKWET WEST CONSTITUENCY
Reports for the year ended June 30, 2019

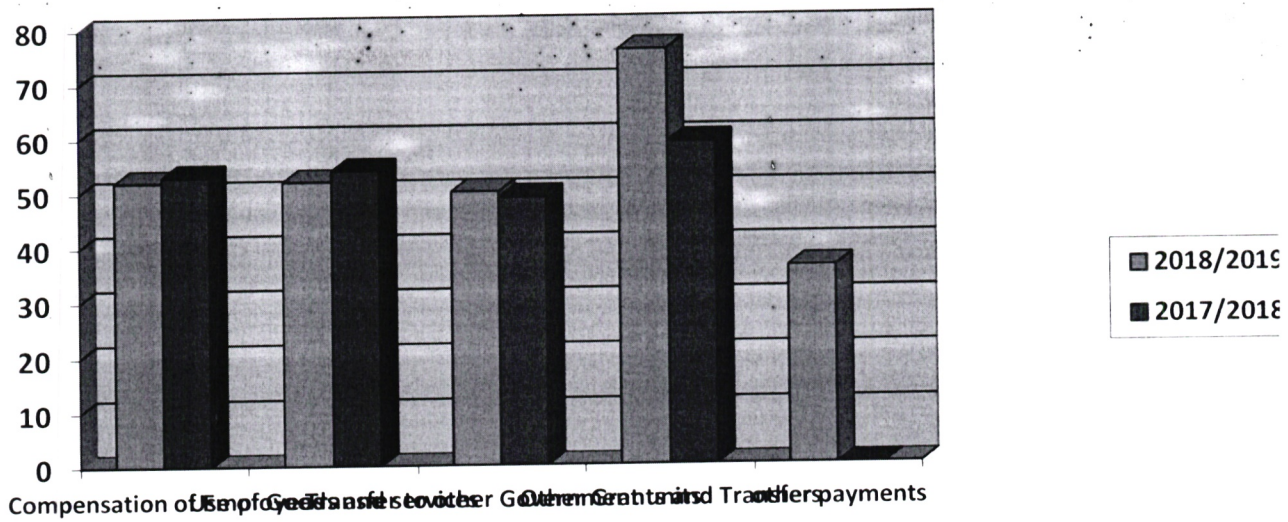


Fig 2: Percentage Utilisation 2017/2018 against 2018/2019

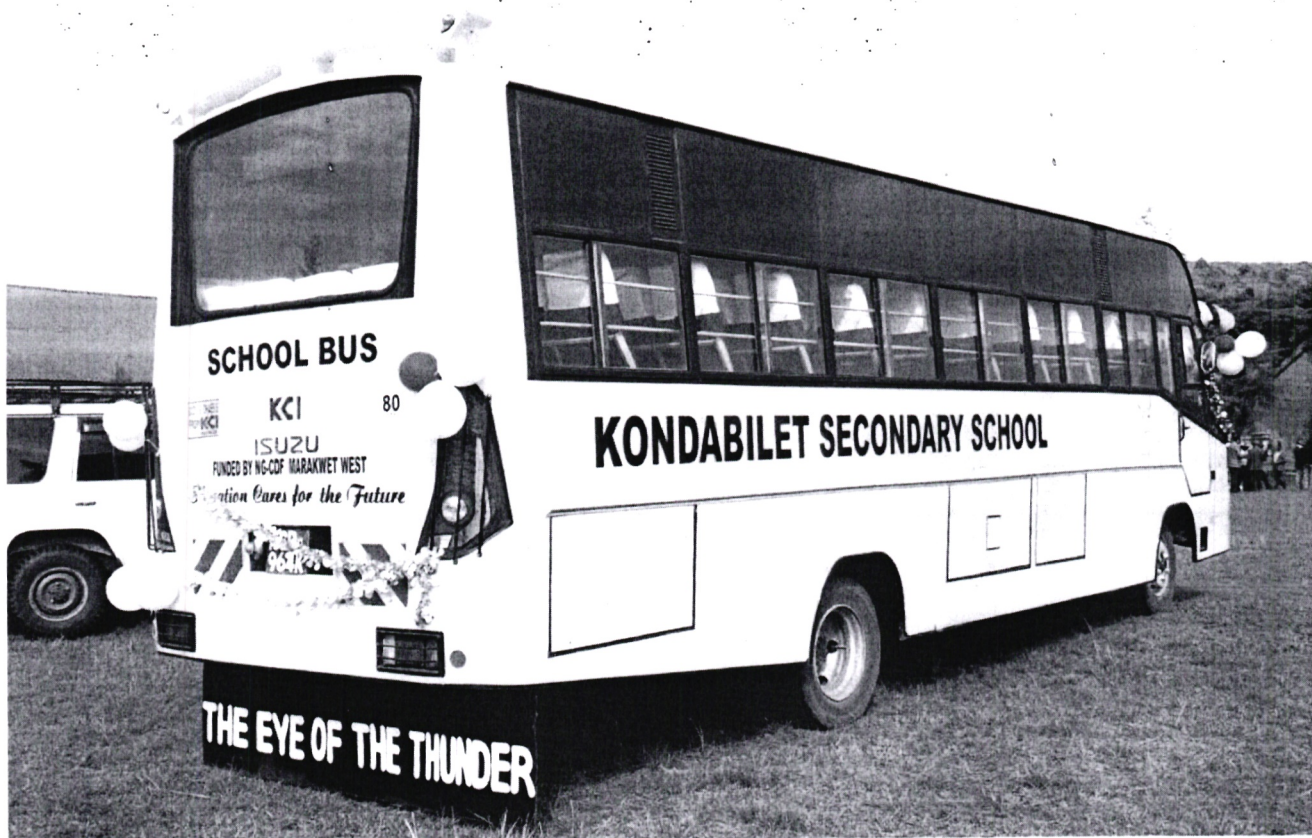
From the Graph there was an overall improvement of performance in 2018/2019 compared to 2017/2018

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -
MARAKWET WEST CONSTITUENCY**
Reports for the year ended June 30, 2019



Kondabilet Secondary School-Tuition Block

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MARAKWET WEST CONSTITUENCY
Reports for the year ended June 30, 2019



Kondabilet Secondary School-Bus



Kipkener Primary Shool-Library

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MARAKWET WEST CONSTITUENCY
Reports for the year ended June 30, 2019



Kapkochur Primary school-Two Classrooms

Sign.....

CHAIRMAN NGCDF COMMITTEE

JOHN K. KOSGEA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MARAKWET WEST CONSTITUENCY
Reports for the year ended June 30, 2019**

III. 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, 2019. 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, 2019, 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 28/02/2020.



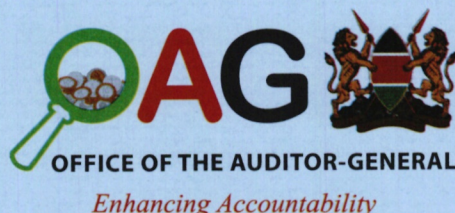
Fund Account Manager
Name: Florence Kiprop



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

REPUBLIC OF KENYA

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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, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Marakwet West Constituency set out on pages 1 to 26, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Marakwet West Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Cash and Cash Equivalents

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects cash and cash equivalent totalling to Kshs.21,553,933. However, a review of bank reconciliation statement for the month of June, 2019 showed unrepresented cheques amounting to Kshs.11,456,784 out of which cheques amounting to Kshs.168,501 were stale. However, the cheques had not been written back in the cash book.

Consequently, the accuracy, completeness and validity of the cash and cash equivalent totalling to Kshs.21,603,933 reflected in the statement of assets and liabilities as at 30 June, 2019 could not be confirmed.

2. Unsupported Transfer to Other Government Entities

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects transfer to other Government Entities totalling to Kshs.51,960,071. The balance includes an amount of Kshs.2,000,000 that was transferred to Kapsowar Boys Secondary School for construction of a dormitory. Review of records indicated that the school made a request for funding for an amount of Kshs.4,000,000 out of the total amount of Kshs.9,000,000 required for the project. The balance amount of Kshs.5,000,000 was to be contributed by parents and stakeholders through a fundraising which was scheduled for 1 November, 2018.

However, co-funding arrangement indicating the extent of works to be carried out by each entity, bills of quantities, cash book, bank statements, evidence of the fundraising and how much was raised and duly supported payment vouchers were not provided.

Further, this balance includes an amount of Kshs.2,946,875 which was transferred to various primary schools for purchase of land. However, the title deeds and valuation reports were not provided.

Consequently, the accuracy, completeness and validity of the transfer transferred to Kapsowar Boys Secondary School amount of Kshs.2,000,000 and an amount of Kshs.2,946,875 for land purchase for various schools for the year ended 30 June, 2019 could not be confirmed.

3. Unsupported Bursaries

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other transfers and other transfers totalling to Kshs.39,647,755. The balance includes bursaries to secondary and tertiary institutions amount of Kshs.16,200,698 and Kshs.11,183,799 respectively, all totalling to Kshs.27,384,497. However, Management did not provide evidence of criteria used and whether the Bursary Sub-committee was constituted as required by the NGCDF Board Circular reference VOL1/111 of 13 September, 2010.

Consequently, the accuracy, completeness and validity of bursaries amount of Kshs.27,384,497 for the year ended 30 June, 2019 could not be confirmed.

4. Unsupported Committee Account Balances

Note 15.4 to the financial statements reflects Project Management Committee account balances amounting to Kshs.14,838,196 as at 30 June, 2019. However, cash books, bank confirmation certificates and bank reconciliation statements from the Project

Management Committees were not provided. Further, balances of forty-two (42) accounts as detailed in the attached Annex 3 to the financial statements, which had balances of Kshs.10,717,027 as at 30 June, 2018 were not reflected as at 30 June, 2019. No information was provided on how the funds were utilized during the year and subsequent closure of the accounts. As a result, the balances could be misstated.

In the circumstances, the accuracy, completeness and validity of Project Management Committee account balances of Kshs.14,838,196 as at 30 June, 2019 could not be ascertained.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.181,063,573 and Kshs.126,022,697 respectively, resulting to an under-funding of Kshs.55,040,876 or 30% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.181,052,573 and Kshs.104,418,764 respectively, resulting to an under expenditure of Kshs.76,633,809 or 42% of the budget.

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

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delay in Project Implementation

The Project Implementation Status Report provided indicated that allocation totalling to Kshs.111,544,326 for one hundred and ninety-three (193) projects was made. The report showed that a total of Kshs.58,669,609 had been disbursed to one hundred and twenty-five (125) projects as at 30 June, 2019.

Further, only fifty-nine (59) projects were complete, thirty-nine (39) projects with a budget total of Kshs.27,088,940 were ongoing while ninety-five (95) projects with a budget total of Kshs.63,945,387 had not started as at 30 June, 2019. The delay in implementation resulted from late disbursement of funds by the NGCDF Board and non-funding of the entire approved budget totalling to Kshs.181,063,573 for the financial year in which only an amount of Kshs.126,011,697 was received.

In addition, Project Management Committees for twenty-seven (27) projects were allocated an amount of Kshs.11,520,386 by the end of the year had not started and no reasons has been provided for the delay.

In the circumstances, I am unable to confirm whether the public will obtain value for money from the delay in implementation of projects.

2. Unsatisfactory Implementation of Projects

During the year under review, twenty-five (25) projects costing Kshs.20,785,000 were verified in the month of February, 2020. However, several unsatisfactory observations were made against some projects totalling to Kshs.12,250,000 as detailed in **Appendix I**.

In the circumstances, I am unable to confirm whether the public will obtain value for money for the unsatisfactory implemented projects.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Unfunctional Fixed Assets

Annex 4 to the financial statements disclose a summary of fixed asset register amounting to Kshs.25,371,793. However, assets amounting to Kshs.2,232,000 and a motor vehicle were not functional. No explanations have been provided for not disposing these assets or repairing them for use.

In the circumstances, I am unable to confirm existence of effective internal controls on assets.

2. Control Weaknesses

During the audit exercise the Management did not provide documents such as; Human resource policies and procedures, approved organizational chart, approved code of conduct for employees and disaster recovery plan or business continuity plan.

In the circumstances, I am unable to confirm existence of effective internal controls at the Fund.

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 overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

05 October, 2021

Appendix I: Unsatisfactory Implemented Projects

No.	Project Details	Amount Disbursed in the year (Kshs.)	Observation
1	Cheles Primary School- Construction of one classroom to completion	500,000	-Cracks had developed on the floor -Pavement slab and some window glasses not done.
2	AIC Cheles Mixed Secondary School- Construction of one classroom to completion	500,000	-Complete and in use. -Some sections of the floor have peeled while others have cracks.
3	Kipkener Primary School- Construction of a library	3,000,000	Project is complete but not in use
4	Sinon Primary School- Renovation of four classroom (Screeding of floor and wall plastering)	400,000	Flooring had not been done.
5	St. Marks Mixed Boarding and Day Secondary School – Litei- Completion of laboratory (Painting, ceiling, plumbing and gas system)	1,400,000	-Works ongoing. -First coat of paint had been applied. The contractor indicated that the second coat was not included in the BoQs which was not provided.
6	Kaptabuk Primary School- Completion of one classroom to completion	400,000	-Complete and in use. -Cracks developed on floors and Project not labelled.
7	Cheptulon Primary School- Completion of a Dormitory	700,000	Complete but not in use
8	Chesingei Primary School- Construction of one classroom to completion	600,000	-Complete and in use. -Cracks had developed on the floor.
9	Chemulany Primary School- Construction of one classroom to completion	400,000	-Incomplete. -Window and door glasses not fitted while verandah, pavement and plaster of the outer wall not done.
10	Mosongo Primary School- Construction of one classroom to completion	500,000	-Incomplete. -Window glasses, pavement slab and roofing of verandah not done. -Project not labelled.
11	Moek Kapkures Primary School- Construction of one classroom to completion	500,000	-Incomplete but in use. -Plastering, doors and windows not done.

No.	Project Details	Amount Disbursed in the year (Kshs.)	Observation
12	Kipkermen Primary School- Construction of three (3) classrooms to completion	1,000,000	-Two (2) classrooms complete and in use. -Project not labelled.
13	Kemeloi Primary School- Purchase of land two (2) acres	850,000	-title or sale agreement to confirm land ownership not provided.
14	Kondabilet Chief's Office- Completion of chief's office	1,000,000	- There was one steel cabinet against two (2) steel cabinets approved. -only two (2) ordinary chairs against thirty (30) approved were available.
15	Jemunada Secondary School- Completion of laboratory (Plumbing and gas piping)	500,000	-Project incomplete. -Gas and water pipes not covered. -Cabinets not complete.
	Total	12,250,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MARAKWET WEST CONSTITUENCY

Financial Statements for the year ended June 30, 2019


IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2019

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	108,784,483	82,353,447
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	<u>11,000</u>	<u>0</u>
TOTAL RECEIPTS		108,795,483	82,353,447
PAYMENTS			
Compensation of employees	4	2,448,680	2,588,837
Use of goods and services	5	7,865,978	5,170,944
Transfers to Other Government Units	6	51,960,071	36,760,000
Other grants and transfers	7	39,244,035	32,919,158
Acquisition of Assets	8	0	-
Other Payments	9	<u>2,900,000</u>	-
TOTAL PAYMENTS		104,418,764	77,438,939
SURPLUS		<u>4,376,719</u>	<u>4,914,508</u>

The NGCDF-MARAKWET WEST Constituency financial statements were approved on 28/02/2020 and signed by:



Fund Account Manager
Name: Florence Kiprop




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

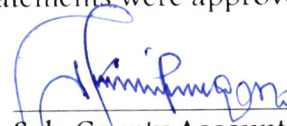
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-(NGCDF)
MARAKWET WEST CONSTITUENCY
Financial Statements for the year ended June 30, 2019

V. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2019

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	21,553,933	16,927,214
Cash Balances (cash at hand)	10B	0	0
Total Cash and Cash Equivalents		21,553,933	16,927,214
Current Receivables			
Outstanding Imprests	11	50,000	300,000
		0	
TOTAL FINANCIAL ASSETS		21,603,933	17,227,214
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	0	0
Gratuity	12B	0	0
TOTAL FINANCIAL LIABILITIES		0	0
NET FINANCIAL ASSETS		21,603,933	17,227,214
REPRESENTED BY			
Fund balance b/fwd	13	17,227,214	12,312,706
Surplus for the year		4,376,719	4,914,508
Prior year adjustments	14		
NET FINANCIAL POSITION		21,603,933	17,227,214

The NGCDF-MARAKWET WEST Constituency financial statements were approved 28/02/2020 and signed by:


 Fund Account Manager
 Name: Florence Kiprop



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

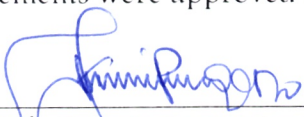
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MARAKWET WEST CONSTITUENCY
Financial Statements for the year ended June 30, 2019

VI. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2019

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	108,784,483	82,353,447
Other Receipts (Sale of Tender)	2	<u>11,000</u>	<u>0</u>
Total receipts		108,795,483	82,353,447
Payments			
Compensation of Employees	4	2,448,680	2,588,837
Use of goods and services	5	7,865,978	5,170,944
Transfers to Other Government Units	6	51,960,071	36,760,000
Other grants and transfers	7	39,244,035	32,919,158
Other Payments	9	2,900,000	0
Total payments		104,418,764	77,438,939
Total Receipts Less Total Payments		4,376,719	4,914,508
Adjusted for:			
Outstanding imprest	11	(50,000)	(0)
Retention Payable	12A	0	0
Gratuity Payable	12B	0	0
Prior year adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		4,326,719	4,914,508
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	-
Acquisition of Assets	9	(0)	-
Net cash flows from Investing Activities		0	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	13	17,227,214	12,312,706
Cash and cash equivalent at END of the year		<u>21,553,933</u>	<u>17,227,214</u>

The NGCDF MARAKWET WEST Constituency financial statements were approved on 28/02/2020 and signed by:


 Fund Account Manager
 Name: Florence Kiprop


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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-MARAkwET WEST CONSTITUENCY
Financial Statements for the year ended June 30, 2019

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30 JUNE 2019

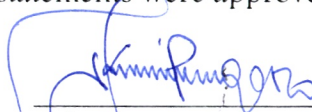
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,876	72,011,697	181,052,573	126,011,697	55,040,876	70%
Proceeds from Sale of Assets	0					
Other Receipts- AIA Sale of Tender	11,000		11,000	11,000	0	
TOTALS	109,051,876	72,011,697	181,063,573	126,022,697	55,040,876	69.60%
PAYMENTS						
Compensation of Employees	2,999,982	1,714,801	4,714,783	2,448,680	2,266,103	52%
Use of goods and services	6,774,757	3,248,671	10,023,428	7,865,978	2,157,450	51.94%
Transfers to Other Government Units	61,238,940	42,926,641	104,165,581	51,960,071	52,205,510	49.88%
Other grants and transfers	38,027,197	14,064,785	52,091,982	39,244,035	12,847,947	76%
Acquisition of Assets	0	1,889,772	1,889,772	0	1,889,772	-
Other Payments	0	8,167,027	8,167,027	2,900,000	5,267,027	
TOTALS	109,040,876	72,011,697	181,052,573	104,418,764	76,633,809	57.67%

Notes:

1. The underutilization in compensation of employees, use of goods and services, transfers to other government units and other grants and transfers and other payments was a result of delay in receipt of funds from NGCDF Board while underutilization in acquisition of assets resulted from delay in reallocation of funds to other projects.
2. The adjustments of Kshs. 72,011,697 in the budget resulted from AIE of 2017/2018 of Kshs. 54,784,483 received in the year, bank balance brought forward of Kshs. 16,927,214 and outstanding imprest at the beginning of the year of Kshs. 300,000.

The NGCDF-MARAkwET WEST Constituency financial statements were approved on 28/02/2020 and signed by:

Fund Account Manager
Name: Florence Kiprop



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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MARAKWET WEST CONSTITUENCY
Significant Accounting Policies for the year ended June 30, 2019

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30 JUNE 2019

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,980,782.00	1,714,801	4,695,583.00	2,448,680	2,246,903
1.2 Committee allowances	2,000,000	830,701	2,830,701	2,468,000	362,701
1.3 Use of goods and services	1,522,730.50	2,153,970	3,676,701	2,712,838	963,863
1.4 Acquisition of assets					
2.0 Monitoring and evaluation					
2.1 Capacity building	1,000,000		1,000,000	403,720	596,280
2.2 Committee allowances	2,000,000	300,000	2,300,000	2,271,420	28,580
2.3 Use of goods and services	271,226		271,226		271,226
3.0 Emergency	5,738,993	5,307,962	11,046,955		11,046,955
3.1 Primary Schools					0
Kapterit Primary School				150,000	-150,000
Koitolial Primary School				150,000	-150,000
St Joseph's Kipkutee Pry School				150,000	-150,000
Kitonget Primary School				150,000	-150,000
Kilos Primary School				150,000	-150,000
Tenden Primary School				150,000	-150,000
Kaplenge Primary School				150,000	-150,000
Kamuseny Primary School				150,000	-150,000
Chepsigor Primary School				150,000	-150,000
Sinon Primary School				150,000	-150,000
Cheptongei Primary School				150,000	-150,000
Kapengong Primary School				150,000	-150,000
Seret Primary School				150,000	-150,000
Kipsero Primary School				150,000	-150,000
Kiplegetet Primary School				150,000	-150,000
Kaptabuk Primary School				150,000	-150,000
Chebai Primary School				400,000	-400,000
St Pauls Kapchelos Primary School				150,000	-150,000
Soiyo Primary School				150,000	-150,000

	Kshs	Kshs	Kshs	Kshs	Kshs
St.Christopher Tartar Primary Sch				150,000	-150,000
Kilos Primary School				150,000	-150,000
Kapsiw Primary School				150,000	-150,000
Terikmoi Primary School				150,000	-150,000
Kondabilet Primary School				150,000	-150,000
Kabailel Primary School				150,000	-150,000
3.2 Secondary Schools					0
St. Jacinta Girls Chebororwa Sec				200,000	-200,000
Kapterit Sec. School				150,000	-150,000
St Peters Kapkata Sec School				200,000	-200,000
St.Josephs Lelan Sec School				150,000	-150,000
3.3 Tertiary Institutions					0
3.4 Security Projects					0
Chesuman Chiefs Office				200,000	-200,000
Kuserwo Chiefs Office				150,000	-150,000
4.0 Bursary and Social Security					0
4.1 Primary Schools					0
4.2 Secondary Schools	13,000,000	76,293	13,076,293	16,200,698	-3,124,405
4.3 Tertiary Institutions	14,308,204		14,308,204	11,183,799	3,124,405
4.4 Universities					0
4.5 Social Security		1,000,000	1,000,000		1,000,000
5.0 Sports					0
Santa Maria Girls Cheptulon	200,000		200,000		200,000
Kapcherop Boys' Secondary School	150,000		150,000		-150,000
Chebororwa Girls' Secondary School	150,000		150,000		150,000
Kapsumai Primary		500,000	500,000	500,000	0
Kaptek primary School		500,000	500,000	500,000	0
Nerkwo Small Homes for the PH		194,530	194,530	194,530	0
6.0 Environment					0
Moek Kapkures Primary School	80,000		80,000		80,000
Simon Primary School	80,000		80,000		80,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MARAKWET WEST CONSTITUENCY
Significant Accounting Policies for the year ended June 30, 2019

	Kshs	Kshs	Kshs	Kshs	Kshs
Kaplinge Primary School	80,000		80,000	80,000	80,000
Kaberwo Sec. School	80,000		80,000	80,000	80,000
Kilos Primary School	80,000		80,000	80,000	80,000
Kapkutung Primary School	80,000		80,000	80,000	80,000
Environment Projects		720,000	720,000	715,008	4,992
7.0 Primary Schools Projects					0
Kuserwo Primary School	300,000	250,000	550,000	550,000	0
Kokwongoi Primary School	200,000		200,000		200,000
Kibigos Primary School	300,000		300,000	300,000	0
Kiburech Primary School	200,000	400,000	600,000	400,000	200,000
Kapsait Primary School	150,000		150,000		150,000
Kaballel Primary School	500,000	400,000	900,000	400,000	500,000
Kipkundul Primary School	500,000		500,000		500,000
Boroon Primary School	200,000		200,000		200,000
Kapchepsar Primary School	500,000	200,000	700,000		700,000
Kapkochar Primary School	750,000	900,000	1,650,000	900,000	750,000
Kamoi Primary School	700,000		700,000		700,000
Kipsetan Primary School	400,000		400,000		400,000
Shoe For Africa Primary School	350,000		350,000		350,000
Kibuga Primary School	500,000	500,000	1,000,000	500,000	500,000
Kapkanyar Primary School	500,000	400,000	900,000	400,000	500,000
Kapcherop Primary School	500,000	700,000	1,200,000	700,000	500,000
Kapterit Primary School	600,000		600,000		600,000
Kapkoros Primary School	500,000		500,000		500,000
Chogoo Primary School	600,000		600,000		600,000
Nerkwo Primary School	150,000		150,000	150,000	0
Cheptonget Primary School	400,000		400,000		400,000
Cheptulben Primary School	700,000		700,000	700,000	0
Chesinget Primary School	500,000	600,000	1,100,000	600,000	500,000
Seret Primary School	500,000	600,000	1,100,000	600,000	500,000
Enkew Primary School	600,000		600,000		600,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MARAKWET WEST CONSTITUENCY
Significant Accounting Policies for the year ended June 30, 2019

	Kshs	Kshs	Kshs	Kshs	Kshs
Kitonget Primary School	200,000		200,000		200,000
Soiyo Primary School	300,000		300,000		300,000
Kilima Primary School	300,000	1,000,000	1,300,000	1,000,000	300,000
Kaplenge Primary School	300,000	100,000	400,000	100,000	300,000
Lawich primary School	300,000	200,000	500,000	200,000	300,000
Hossen Primary School	300,000		300,000	300,000	0
Kapeng'ong Primary School	500,000		500,000		500,000
Kapchesewes Primary School	500,000	200,000	700,000		700,000
Kapsowar Primary School	200,000		200,000	200,000	0
Kaptek primary School	200,000		200,000		200,000
Kapsiw Primary School	500,000		500,000		500,000
Matira Primary School	500,000		500,000		500,000
Kaplong'on Primary School	1,000,000		1,000,000		1,000,000
Koibarak Primary School	500,000	400,000	900,000	400,000	500,000
AIC Ngorngoroi Primary School	500,000		500,000		500,000
Kiptenoi Pre-School	200,000		200,000		200,000
Simat Primary School	200,000	500,000	700,000	500,000	200,000
Torokwo Primary School	200,000		200,000		200,000
Chepkawai Primary School	200,000	440,000	640,000	640,000	0
Lochin Primary School	1,000,000		1,000,000		1,000,000
Chebororwa Primary School	415,000		415,000		415,000
Kabelyo Primary School	500,000		500,000		500,000
Chemurgoi Primary School	200,000		200,000		200,000
Yatia primary School	585,000		585,000	585,000	0
Kemeloi Primary School	300,000	850,000	1,150,000	1,150,000	0
Kipkermen Primary School	1,500,000		1,500,000	1,000,000	500,000
Kaptiony Primary School	1,200,000	440,000	1,640,000	440,000	1,200,000
Kipkener Primary School	500,000	600,000	1,100,000	600,000	500,000
Koitiilal Primary School	600,000	1,000,000	1,600,000	1,600,000	0
Chepkum Primary School	400,000		400,000	400,000	0
Chepsigor Primary School	500,000		500,000		500,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MAKARWET WEST CONSTITUENCY
Significant Accounting Policies for the year ended June 30, 2019

	Kshs	Kshs	Kshs	Kshs	Kshs
Tunyo Primary School	150,000		150,000		150,000
Kapkata Primary School	500,000	500,000	1,000,000	500,000	500,000
Chesuman Primary School	1,000,000	300,000	1,300,000	300,000	1,000,000
Cheles Primary School		500,000	500,000	500,000	0
Kiplabai Primary School		200,000	200,000	200,000	0
Sinon Primary school		400,000	400,000	400,000	0
Kaptabuk Primary School		400,000	400,000	400,000	0
Kapsaina Primary School		300,000	300,000	300,000	0
Kongibsebe Primary School		1,400,000	1,400,000	1,400,000	0
Kaberwo Primary School		150,000	150,000	150,000	0
Kapsigot Primary School		1,100,000	1,100,000	1,100,000	0
Chemulany Primary School		400,000	400,000	400,000	0
Kimnai Primary School		200,000	200,000	200,000	0
Kaploet Primary School		440,000	440,000		440,000
Tekwei Primary School		850,000	850,000	850,000	0
Lamaon Primary School		500,000	500,000	500,000	0
Koitugum Primary School		180,000	180,000	180,000	0
Kipsambach Primary school		400,000	400,000		400,000
Kaptapkiting Primary School		800,000	800,000	800,000	0
Kapkutung Primary School		800,000	800,000	800,000	0
Benon Primary School		500,000	500,000	500,000	0
Kasaon Primary School		500,000	500,000	500,000	0
Rogor primary School		400,000	400,000	400,000	0
Kilos Primary School		300,000	300,000	300,000	0
Barsumbat Primary School		400,000	400,000	400,000	0
Mindililwo primary School		100,000	100,000	100,000	0
Chebiemit Primary School		700,000	700,000	700,000	0
St. Joseph Kipkutee		300,000	300,000	300,000	0
Stoton Primary School		300,000	300,000	300,000	0
Metibelio Primary School		300,000	300,000	300,000	0
Sukut Primary School		500,000	500,000		500,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MARAKWET WEST CONSTITUENCY
Significant Accounting Policies for the year ended June 30, 2019

	Kshs	Kshs	Kshs	Kshs	Kshs
Kipkener Primary School		3,000,000	3,000,000	3,000,000	0
Kapkures Primary School		1,000,000	1,000,000	1,000,000	0
Kolelach Primary Sch				96,875	-96,875
Mosongo Primary School				500,000	-500,000
Tembu Primary School		250,000	250,000		250,000
Kaptapkiting Primary School		200,000	200,000		200,000
Educatio Projects		896,641	896,641		896,641
8.0 Secondary Schools Projects					
Kimnai Girls Sec. School	1,150,000		1,150,000		1,150,000
Kapterit Sec. School	500,000		500,000		500,000
Kamoi Sec. School	2,688,940		2,688,940	500,000	2,188,940
Jemunada Sec. School	500,000		500,000	500,000	0
Kapkoros Girls Sec. School	250,000		250,000	250,000	0
Yemit Boys Sec. School	4,000,000		4,000,000		4,000,000
Kondabilet Sec. School	400,000		400,000	400,000	0
St. Marks Mixed Day and Boarding Sec. School- Litei	6,800,000		6,800,000		6,800,000
Barsumbat Sec. School	6,800,000		6,800,000		6,800,000
Barsumbat Sec. School	1,000,000		1,000,000		1,000,000
St. Marks Mixed Day and Boarding Sec. School- Litei	1,400,000	850,000	2,250,000	2,250,000	0
Koitiilal Sec. School	200,000		200,000	200,000	0
St. Joseph's Lawich Sec. School	6,800,000		6,800,000		6,800,000
Hossen Sec. School	1,400,000		1,400,000		1,400,000
Cheles Secondary School		500,000	500,000	500,000	0
St. Teresa Girls Koibarak Sec School		500,000	500,000	500,000	0
Koitugum Secondary School		500,000	500,000	500,000	0
Chebai Day Secondary School		500,000	500,000	500,000	0
Yatoi Day Secondary School		180,000	180,000		180,000
St. Benedict's Aror Girls Secondary School		500,000	500,000	500,000	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MARAKWET WEST CONSTITUENCY

Significant Accounting Policies for the year ended June 30, 2019

	Kshs	Kshs	Kshs	Kshs	Kshs
Chebiemit Secondary School		600,000	600,000	600,000	0
Kaptabuk Sec School		1,500,000	1,500,000	1,500,000	0
Kapsowar Boys Sec School				2,000,000	-2,000,000
Barsumbat Sec. School				338,511	-338,511
St.Teresa Girls Koibarak Sec.Sch				1,400,000	-1,400,000
koisungur Sec Sch				430,000	-430,000
Kondabilet Sec. School		7,150,000	7,150,000	6,399,685	750,315
9.0 Tertiary institutions Projects					0
9.1					0
9.2					0
10.0 Security Projects					0
Kerer Ass. Chief's Office	350,000		350,000		350,000
Kamoi Administration police Camp	800,000		800,000		800,000
Cherang'any Chief's Office	400,000		400,000		400,000
Chebororwa ACC'S Office	250,000		250,000		250,000
Kondabilet Chief's Office	1,000,000	500,000	1,500,000	1,500,000	0
Resim Assistant Chief's Office	200,000	600,000	800,000	600,000	200,000
Arror Chief's Office	1,000,000		1,000,000		1,000,000
Kapsumai Chief's Office		300,000	300,000	300,000	0
Mosongo Assistant Chief's Office		500,000	500,000		500,000
Rogor Assistant chief's office		300,000	300,000	300,000	0
Kapterit Assistant Chief's office		700,000	700,000	700,000	0
Arror assistant Chief's office		400,000	400,000	400,000	0
Chebiemit TAC Office		100,000	100,000	100,000	0
Kapsowar AP Line		300,000	300,000		300,000
Arror Police Post		1,000,000	1,000,000	1,000,000	0
11.0 Acquisition of assets					0
11.1 Motor Vehicles		796,875	796,875		796,875
11.2 Construction of CDF office					
11.3 Purchase of furniture and equipment		1,092,897	1,092,897		1,092,897

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) MARAKWET WEST CONSTITUENCY
 Significant Accounting Policies for the year ended June 30, 2019

	Kshs	Kshs	Kshs	Kshs	Kshs
11.4 Purchase of computers					
12.0 Others					
12.1 Strategic Plan		3,500,000	3,500,000	2,900,000	600,000
12.2 Innovation Hub		4,667,027	4,667,027		4,667,027
12.2 TIVET					
12.3 Youth Polytechnics					
Kibirech Youth Polytechnic		200,000	200,000		200,000
12.4 Water projects					
Kapkutung Kapchelim Water Project		330,000	330,000		330,000
12.5 Roads					
Sisiya Aror Road		500,000	500,000		500,000
TOTAL	109,040,876	72,011,697	181,052,573	104,418,764	76,633,809

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MARAKWET WEST CONSTITUENCY

Significant Accounting Policies for the year ended June 30, 2019

IX. 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.

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 30th June 2018, 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.

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.

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 2017 for the period 1st July 2017 to 30th June 2018 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 30th June 2018.

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

Notes to the financial statements for the year ended June 30, 2019

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO B005253	1	54,784,483	
AIE NO B030274	2	10,000,000	-
AIE NO B006447	3	6,000,000	-
AIE NO B030500	4	10,000,000	-
AIE NO A724475	5	11,000,000	-
AIE NO B042939	6	17,000,000	-
			5,500,000
AIE NO A 855924	1		38,948,275
AIE NO A892560	2		37,905,172
AIE NO A892895	3		
TOTAL		108,784,483	82,353,447

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	Kshs	Kshs
Receipts from the Sale of Tender	11,000	
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	11,000	0.00

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

Notes to the financial statements for the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic Wages of Contractual Employees	1,959,420	1,671,336
Basic wages of casual labour	0	0
Personal allowances paid as part of salary		
House allowance	204,000	204,000
Transport allowance	240,000	240,000
Leave allowance	0	10,000
Gratuity	0	425,101
Other personnel payments-N.S.S.F	45,260	38,400
Total	2,448,680	2,588,837

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

Notes to the financial statements for the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	721,023	308,600
Domestic travel and subsistence	154,700	-
Printing, advertising and information supplies & services	149,688	-
Office Fuel	520,072	534,147
Committee Expenses	682,500	2,637,379
Other Committee Expenses	4,056,920	1,089,550
Insurance costs	140,670	-
Specialized materials and services	210,490	-
Office and general supplies and services	379,500	13,960
Other operating expenses	242,966	-
Routine maintenance – vehicles and other transport equipment	203,729	74,508
Training Expenses	403,720	512,800
Total	7,865,978	5,170,944

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MARAKWET WEST CONSTITUENCY

Notes to the financial statements for the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools	32,691,875	25,580,000
Transfers to secondary schools	19,268,196	11,180,000
Transfers to tertiary institutions	0	0
Transfers to health institutions	0	0
TOTAL	51,960,071	36,760,000

7. OTHER GRANTS AND TRANSFERS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools	16,200,698	12,131,33
Bursary – tertiary institutions	11,183,799	13,118,125
Security projects	4,900,000	3,150,000
Sports projects	1,194,530	970,000
Environment projects	715,008	1,000,000
Emergency projects		
Mocks & Cat	5,050,000	1,050,000
		1,500,000
Total	39,244,035	32,919,158

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

Notes to the financial statements for the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets

	2018-2019 Kshs	2017-2018 Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	0	0

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Strategic plan	2,900,000	0
ICT Hub	0	0
TIVET	0	0
	2,900,000	0

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

Notes to the financial statements for the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
<i>EQUITY BANK, account no. 1570-263526464</i>	21,553,933	16,927,214
Total	21,553,933	16,927,214
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MARAKWET WEST CONSTITUENCY

Notes to the financial statements for the year ended June 30, 2019

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>
<i>FLORENCE J. KIPROP</i>	-	50,000	-	50,000
<i>Total</i>				<u>50,000</u>

12A. RETENTION

	2018 - 2019 Kshs	2017-2018 Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	<u>-</u>	<u>-</u>

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019 Kshs	2017-2018 Kshs
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate		
Total	<u>-</u>	<u>-</u>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MARAKWET WEST CONSTITUENCY
Notes to the financial statements for the year ended June 30, 2019.

13. BALANCES BROUGHT FORWARD

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	16,927,214	11,472,956
Cash in hand	-	-
Imprest	300,000	839,750
Total	17,227,214	12,312,706

14. PRIOR YEAR ADJUSTMENTS

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MARAKWET WEST CONSTITUENCY

Significant Accounting Policies for the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	<u>0</u>	<u>0</u>

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	0	0
Middle management	0	0
Unionisable employees	0	0
Others (<i>NG-cdfc Staff</i>)	449,126	0
	<u>449,126</u>	<u>0</u>

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	2,266,103	1,855,091
Use of goods and services	2,157,450	4,025,144
Amounts due to other Government entities	52,205,510	25,176,651
Amounts due to other grants and other transfers	12,847,947	15,355,431
Acquisition of assets	1,889,772	4,008,914
Other payments	5,267,027	
Total	<u>76,633,809</u>	<u>50,421,231</u>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MARAKWET WEST CONSTITUENCY
Significant Accounting Policies for the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances	14,838,002	14,823,965
	14,838,002	14,823,965

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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

Reports and Financial Statements

For the year ended June 30, 2019

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
NG-CDFC Staff Gratuity						
1. Erastus Murkomen					80,511	
2. Pius Cheruiyot					80,511	
3. Rhoda Cheboi					80,511	
4. Mathew Kiplimo					92,576	
5. David Tanui					115,017	
	Sub-Total				449,126	
Middle Management						
6.						
7.						
8.						
	Sub-Total					
Unionisable Employees						
9.						
10.						
11.						
	Sub-Total					
Others (specify)						
12.						
13.						
14.						
	Sub-Total					
	Grand Total					

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

Reports and Financial Statements

For the year ended June 30, 2019

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2018/19	2017/18	
		Kshs	Kshs	
Compensation of employees		2,266,103	1,855,091	
Use of goods & services		2,157,450	4,025,144	
Amounts due to other Government entities				
Kinnai Girls sec sch	Ongoing construction of dining Hall	1,150,000		
Kapterit Sec. School	Construction of one classroom to completion	500,000		
Kamoi Sec. School	Payment of outstanding Bus Balance for 51 seater	2,188,940		
St. Marks Mixed Day and Boarding Sec. School- Litei	Purchase of 51 seater school Bus	6,800,000		
Barsumbat Sec. School	Purchase of 51 seater school Bus	6,800,000		
Barsumbat Sec. School	Construction of one classrooms to completion	1,000,000		
St. Joseph's Lawich Sec. School	Purchase of 51 seater School Bus	6,800,000		
Hossen Sec. School	Completion of a Dormitory	1,400,000		
Yatoi Day Secondary School	Completion of a classroom	180,000		
Kondabilet Sec. School	Purchase of a 51 seater school bus	750,315		
Kokwongoi Primary School	Completion of 2 classrooms	200,000		
Kibirech Primary School	Completion of 2 classrooms	200,000		
Kapsait Primary School	Purchase of 15 metal double decker beds	150,000		
Kabaillel Primary School	Construction of one classroom to completion	500,000		
Kipkundul Primary School	Construction of Administration block (flooring, plastering and fixing of window glasses)	500,000		
Boroon Primary School	Construction of six door pit latrines	200,000		
Kapkochur Primary School	Construction of one classroom to completion	750,000		
Kamoi Primary School	Completion of two classrooms constructed by parents (concrete slab,	700,000		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 MARAKWET WEST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2019**

Name	Brief Transaction Description	Outstanding Balance 2018/19 Kshs	Outstanding Balance 2017/18 Kshs	Comments
	roofing, fixing of window panes and door, floor screeding and plastering and painting)			
Kipsetan Primary School	Completion of two classrooms	400,000		
Shoe For Africa Primary School	Construction of 12 door pit latrines	350,000		
Kibuga Primary School	Construction of one classroom to completion	500,000		
Kapkanyar Primary School	Renovation of three classrooms	500,000		
Kapcherop Primary School	Construction of one classroom to completion	500,000		
Kapterit Primary School	Renovation of two classrooms	600,000		
Kapkoros Primary School	Renovation of four classrooms	500,000		
Chogoo Primary School	Renovation of four classrooms and Office (roofing)	600,000		
Cheptongei Primary School	Renovation of three classrooms and Office	400,000		
Chesingei Primary School	Construction of one classroom to completion	500,000		
Seret Primary School	Construction of one classroom to completion	500,000		
Emkew Primary School	Completion of two classrooms	600,000		
Kitonget Primary School	Completion of one classroom	200,000		
Soiyo Primary School	Completion of two classrooms	300,000		
Kilima Primary School	Completion of two classrooms	300,000		
Kaplenge Primary School	Renovation of two classrooms	300,000		
Lawich primary School	Completion of 3 classrooms	300,000		
Kapeng'ong Primary School	Renovation of 4 classrooms to completion	500,000		
Kapchesewes Primary School	Renovation of 4 classrooms and an office	700,000		
Kaptek primary School	Completion of 3 classrooms	200,000		
Kapsiw Primary School	Construction of 1 classroom to completion	500,000		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 MARAKWET WEST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2019**

Name	Brief Transaction Description	Outstanding Balance 2018/19 Kshs	Outstanding Balance 2017/18 Kshs	Comments
Matira Primary School	Construction of 1 classroom to completion	500,000		
Kaplong'on Primary School	Renovation of 8 classrooms plus 2 administration block	1,000,000		
Koibarak Primary School	Renovation of 4 classrooms	500,000		
AIC Ngorngoroi Primary School	Purchase of 0.5 acre of land	500,000		
Kiptenoi Pre-School	Completion of one classroom	200,000		
Simat Primary School	Completion of 1 classroom	200,000		
Torokwo Primary School	Completion of 4 classrooms	200,000		
Lochin Primary School	construction of two classrooms	1,000,000		
Chebororwa Primary School	Ongoing construction of administration block	415,000		
Kabelyo Primary School	Construction of 1 classroom to completion	500,000		
Chemurgoi Primary School	Completion of 1 classroom	200,000		
Kipkermen Primary School	Construction of three classrooms to completion	500,000		
Kaptiony Primary School	Construction of two classrooms to completion	-1,200,000		
Kipkenyer Primary School	Construction of 16 door pit latrine	500,000		
Chepsigor Primary School	Construction of one classroom to completion	500,000		
Tunyo Primary School	Completion of teachers quarters	150,000		
Kapkata Primary School	Renovation of three classrooms and Office	500,000		
Chesuman Primary School	Construction of a Dormitory	1,000,000		
Kaploet Primary School	Purchase of Land 1 acre	440,000		
Kipsambach Primary school	construction of a classroom	400,000		
Sukut Primary School	Purchase of Land 1 acre	500,000		
Kaptapkiting Primary School	Construction of classroom	200,000		
Tembu Primary School	Completion of classroom	250,000		
Education Projects	Funding Education projects	839,641		
St. Benedicts Aror Sec. School	Additional funds for completion of two classrooms		500,000	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 MARAKWET WEST CONSTITUENCY
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 For the year ended June 30, 2019**

Name	Brief Transaction Description	Outstanding Balance 2018/19 Kshs	Outstanding Balance 2017/18 Kshs	Comments
Kasubwa Sec. School	Construction of one classroom to completion.		500,000	
A.I.C Cheles Mixed Day Sec. School	Construction of one classroom to completion.		200,000	
Yemit Boys High School	On-going construction of a dinning Hall		300,000	
Jemunada Sec. School	Plastering, door and window fitting of a Laboratory		500,000	
Kapkoros Girls Sec. School	Additional funds for completion of staff quarters (roofing, plastering and painting)		500,000	
St. Peters Marakwet Boys High School	Additional funds for construction of four classrooms (roofing, plastering)		1,030,000	
Kapterit Sec. School	Construction of one classroom to completion.		400,000	
Kaptuche Resource Centre	Additional funds for construction of a resource centre at Kapsowar Girls (Plastering and painting)		2,000,000	
Kapakata primary school	Renovation of six classrooms (Plastering and window panes)		500,000	
Chesuman primary school	construction of teachers Quarters to completion		400,000	
Koitiilial pry school	completion of six classrooms (plastering, window and door fitting)		900,000	
Barsumbat primary school	renovation of five classrooms (painting and plastering)		400,000	
Chepkum primary school	completion of Administration block (roofing and window, plastering and painting)		800,000	
Kipkener primary school	Construction of a Library		2,000,000	
Chemurgoi primary school	construction of one classroom(floor, wall and roofing).		300,000	
Tenden primary school	construction of one classroom to completion		500,000	
Torokwo primary school	completion of two classrooms (plastering and windows)		300,000	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 MARAKWET WEST CONSTITUENCY
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Name	Brief Transaction Description	Outstanding Balance 2018/19 Kshs	Outstanding Balance 2017/18 Kshs	Comments
Simat primary school	Completion of one classroom (roofing, plastering, painting and window panes)		200,000	
Yatia primary school	construction of one classroom to completion		500,000	
Sangurur primary school	construction of one classroom		300,000	
Terikmoi primary school	completion of two classrooms (plastering, painting and window fittings)		200,000	
Kaptabuk primary school	completion of two classrooms (plastering, windows and doors)		200,000	
Kapengong primary school	repair of two classrooms (plastering)		100,000	
Hossen primary school	construction of two classrooms (plastering and roofing)		500,000	
Kiplabai primary school	repair of three classrooms (Plastering) Kshs. 150,000 and construction of one toilet to completion (Kshs. 150,000)		300,000	
Kokwongoi primary school	completion of four classrooms (plastering and painting)		300,000	
Kibirech primary school	construction of two classroom to completion		800,000	
Tembu pry school	construction of one classroom to completion		400,000	
Chemosong pry school	completion of two classrooms (plastering and painting) 350,000 and construction of pit latrine to completion (150,000)		500,000	
Kaptalamwa pry school	Renovation of six classrooms (Roofing, plastering and window panes)		600,000	
Kapsait primary school	Equiping ICT classroom		200,000	
Kipkundul primary school	completion of Administration block (roofing and window panes)		500,000	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MARAkwET WEST CONSTITUENCY**
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Name	Brief Transaction Description	Outstanding Balance 2018/19 Kshs'	Outstanding Balance 2017/18 Kshs	Comments
Kuserwo Primary School	completion of four classrooms (plastering and window panes)		300,000	
Kilima primary school	Completion of two classrooms (plastering and windows)		250,000	
Emkew primary school	construction of one classroom to completion		400,000	
Cheptulon primary school	completion of a dormitory (roofing, windows and plastering)		500,000	
Sitoton primary school	completion of four four classrooms (plastering, doors, windows and painting)		400,000	
Nerkwo primary school	Completion of two classrooms (roofing, plastering and windows)		500,000	
Soiyo primary school	construction of two classroom to completion		600,000	
St Josephs kipkutee.pry sch	completion of two classrooms (roofing, plastering and windows)		400,000	
Kapchepkoisir pry school	construction of one classroom to completion		500,000	
Kipsetan primary school	construction of two classroom to completion		800,000	
Kiplegetet primary school	construction of one classroom to completion		400,000	
Chesubet primary school	construction of two classrooms (floor, wall and roofing)		700,000	
Kapkutung primary school	construction of two classroom (floor, wall and roofing)		700,000	
Education projects	Construction of classrooms, dormitories and laboratories		1,096,651	
Sub-Total		52,205,510	25,176,651	
Amounts due to other grants and other transfers				
Other Payments				
Kerer Ass. Chief's Office	Completion of Office	350,000		
Kamoi Chiefs office	construction of office	800,000		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2018/19	2017/18	
		Kshs	Kshs	
Cherang'any Chief's Office	Completion of chief's office	400,000		
Chebororwa ACC'S Office	Construction of strong room	250,000		
Resim Assistant Chief's Office	Purchase of 1 acre land	200,000		
Arror Chief's Office	Construction of Chief's Office	1,000,000		
Kapsowar AP Line	construction of pit latrines	300,000		
Arror Police Post	Purchase of 5acres land	1,000,000		
Santa Maria Girls Cheptulon	Purchase of Sports Equipment	200,000		
Kapcherop Boys' Secondary School	Purchase of Sports Equipment	150,000		
Chebororwa Girls' Secondary School	Purchase of Sports Equipment	150,000		
Moek Kapkures Primary School	Purchase of water tank	80,000		
Sinon Primary School	Purchase of water tank	80,000		
Kaplenge Primary School	Purchase of water tank	80,000		
Kaberewo Sec. School	Purchase of water tank	80,000		
Kilos Primary School	Purchase of water tank	80,000		
Kapkutung Primary School	Purchase of water tank	80,000		
Environment Projects	Purchase of Water Tanks	4,992		
Roads projects	Redesigning of sisiya arror Road	500,000		
Emergency projects	To cater for unforeseen eventualities	5,696,955	1,975,431	
Chebororwa ACC'S Office	Construction of ACC'S Office (roofing, windows and doors)		2,000,000	
Kipkundul AP Line	Fencing of Administration Police line		150,000	
Kerer Chief's office	Completion of Chief's office (Roofing and plastering)		400,000	
Rogor Ass. Chief's Office	Completion of chief's office (Plastering, window fittings and furniture)		400,000	
Kapsowar Administration Police Line	Construction of three door bathrooms and three door pit latrine		300,000	
Arror Police Post	Purchase of 5acres land		1,000,000	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Name	Brief Transaction Description	Outstanding Balance 2018/19 Kshs	Outstanding Balance 2017/18 Kshs	Comments
Kapcherop Technical Training Institute	Construction of drainages, stone pitching and planting of trees at Kapcherop Technical Training Institute		1,000,000	
Mocks/CATS and Mentorship	Printing and distribution of CATS mocks and mentorship		2,500,000	
Social Security programmes	Payment of NHIF to 600 vulnerable families		3,600,000	
Sports projects	Purchase of sports Equipment		1,000,000	
Roads projects	Redesigning of sisiya aror Road		500,000	
Kapkutung kapchelim water project	Construction of intake and piping		330,000	
Emergency projects	To cater for unforeseen eventualities			
Kibirech youth polytechnic	Construction of a classroom		200,000	
Sub-Total		12,847,947	15,355,431	
Acquisition of assets				
Purchase of Office Generator	Purchase of Office Generator	500,000	500,000	
Constituency office	Balance from construction of office	492,878	492,878	
Office Furniture	Purchase of office furniture	100,000	100,000	
Purchase of Office Motor Vehicle	Purchase of Office Motor Vehicle	796,875	2,916,036	
Sub-Total		1,889,772	4,008,914	
Other Payments				
Strategic Plan	Preparation of 2018-2022 Strategic Plan	600,000		
CIH's	Constituency Innovation Hubs	2,328,516		
Emergency	Funding of emergency projects	2,338,511		
Sub-Total		5,267,027		
Grand total		76,633,809	50,421,231	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 MARAKWET WEST CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
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	7,600		3,100,739
ICT Equipment, Software and Other ICT Assets	606,700			606,700
Other Machinery and Equipment	40,300			40,300
Heritage and cultural assets	1,100			1,100
Intangible assets	-			-
Total	25,364,193	7,600		25,371,793

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 4 –PMC BANK BALANCES AS AT 30 JUNE 2019

Project Management Committee (PMC)	Bank	Account Number	2018/2019	2017/2018
			Kshs	Kshs
Kaptapkiting primary school	Trans National Bank	251997001		
Kapterit Asst. Chiefs office	Trans National Bank	252135001	1,195	
Kapkanyar primary school	Trans National Bank	252136002	20,527	
Kibuga primary school	Trans National Bank	252280001	8,366	
Barsumbat Sec. School	KCB	1102411310	487,579	
Chesingei primary school	KCB	1102991627	228,529	
Yemit Boys High School	KCB	1103249444		1,262,535
Kapsait Primary School	KCB	1105135314		1,883
Cheles primary school	KCB	1106940113	73,909	
Chemulany primary school	KCB	1109495706	529	
St Peters' Boys Marakwet Sec	KCB	1109570007		1,802
Kapsowar Boys Sec. School	KCB	1112027017	6,945	
Kamoi Sec School	KCB	1112861610		2,492
Kapkochur primary school	KCB	1112985247	1,159	
Kilos primary school	KCB	1113043547	4,173	
Hossen Primary School	KCB	1113790189		9,655
Hossen Fry School	KCB	1113790189		9,655
Hossen Primary School	KCB	1113970189	301,155	
Kapkoros Girls Sec. School	KCB	1119743370	250,963	425,979
Koitugum Sec. School	KCB	1126761575	500,959	
Koitolial primary school	KCB	1127118528	1,566	
Koitolial Sec. School	KCB	1127118528	1,566	2,808
Kaptek Primary School	KCB	1127268368	501,011	399,946
Chebiemit Sec. School	KCB	1127643460	228,856	
Kaptabuk Mixed Sec. School	KCB	1127756311	803,238	
Kipkener primary school	KCB	1128631237	909,314	20,450
Yemit Girls High School	KCB	1128761149		900,404

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

Reports and Financial Statements

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ANNEX 4 –PMC BANK BALANCES AS AT 30 JUNE 2019

Project Management Committee (PMC)	Bank	Account Number	2018/2019	2017/2018
Kaptapkiting primary school	Trans National	251997001		
Kapterit Asst. Chiefs office	Trans National	252135001	1,195	
Kapkanyar primary school	Trans National	252136002	20,527	
Kibuga primary school	Trans National	252280001	8,366	
Barsumbat Sec. School	KCB	1102411310	487,579	
Chesingei primary school	KCB	1102991627	228,529	
Yemit Boys High School	KCB	1103249444		1,262,535
Kapsait Primary School	KCB	1105135314		1,883
Cheles primary school	KCB	1106940113	73,909	
Chemulany primary school	KCB	1109495706	529	
St Peters' Boys Marakwet Sec	KCB	1109570007		1,802
Kapsowar Boys Sec. School	KCB	1112027017	6,945	
Kamoi Sec School	KCB	1112861610		2,492
Kapkochur primary school	KCB	1112985247	1,159	
Kilos primary school	KCB	1113043547	4,173	
Hossen Fry School	KCB	1113790189		9,655
Hossen Primary School	KCB	1113970189	301,155	
Kapkoros Girls Sec. School	KCB	1119743370	250,963	425,979
Koitugum Sec. School	KCB	1126761575	500,959	
Koitolial primary school	KCB	1135605580	600,000	
Koitolial Sec. School	KCB	1127118528	1,566	2,808
Kaptek Primary School	KCB	1127268368	501,011	399,946
Chebiemit Sec. School	KCB	1127643460	228,856	
Kaptabuk Mixed Sec. School	KCB	1127756311	803,238	
Kipkener primary school	KCB	1128631237	909,314	20,450

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Yemit Girls High School	KCB	1128761149		900,404
Kimnai Girls Sec. School	KCB	1128790386		301,927
Koisungur Mixed Sec. School	KCB	1129119998	119,190	
Chemurgoi Primary School	KCB	1129228487		380
Kapengong Primary School	KCB	1129950743	150,342	342
St. Peter's Kapkata Sec. School	KCB	1130791580	204,654	
Chepsigor primary school	KCB	1131014847	4,824	300,714
Kipsetan Primary School	KCB	1131071948		41,835
Kipkundul Primary School	KCB	1131072219		79,595
St. Benedicts Aror Girls Sec. School	KCB	1131099699	1,016,399	516,525
Kapterit Pry School	K.C.B	1131299280		1,090
Kondabilet Primary School	KCB	1131299507	150,695	
Koitugum primary school	KCB	1131820991	2,205	
Kaptiony primary school	KCB	1133554636	3,940	
Kapterit Sec School	KCB	1134737351		28,795
Kuserwo pry school	KCB	1135179573	330,036	10,402
Kamuseny primary school	KCB	1135261725	1,273	180,185
Kaptabuk primary school	KCB	1136946616	1,793	1,297
Jemunada Sec. School	KCB	1137448679	711,287	835,553
Bishop kewasis kaberewo pry school	KCB	1138358673	874	
Kitonget primary school	KCB	1145621589	2,200	
Kolelach primary school	KCB	1145639445	32,437	
Terikmoi Primary School	KCB	1145640206	151,504	1,503
Barsumbat primary school	KCB	1145687849	1,147	45,690
Sitoton Prinmary School	KCB	1146537778	2,024	65,274
Mindililwo primary school	KCB	1147106797	3,048	
Kapkata Primary School	KCB	1148166262	1,320	166,270

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Soiyo Primary School	KCB	1151660205	126,517	259,643
Kerer Chiefs Office	KCB	1160590370		10,045
Barsumbat Day Sec. School	KCB	1164873849		301,847
Cheptulon Primary School	KCB	1169763162	700,530	52,530
St joseph's kipkutee pry school	KCB	1171920849	32,435	83,425
Chepkum Primary School	KCB	1171970587		875
Chesuman primary school	KCB	1176744119	259	49,512
Kapcherop primary school	KCB	1176749897	11,780	
Kipkermen Primary School	KCB	1176750151	1,910	
Chesubet Primary School	KCB	1176774239		2,783
Rogor Ass. Chiefs Office	KCB	1176849638		300
St. Pauls Kapchelos Primary School	KCB	1176941755	3,900	
Kasubwa Pry School	KCB	1176966871		400,121
Kipkundul Ap Line	KCB	1177318628		150,580
Kamoi Sec. School	KCB	1178173518	500,000	
Kapsigot primary school	KCB	1179043030	200	1,400
Simat primary school	KCB	1179223314	15,790	150,690
Tenden primary school	KCB	1179339398	21,480	78,760
Kokwongoi Primary School	KCB	1180166647		500,185
Kapchesewes Pri School	KCB	1182149359		4,313
Moek Kapkures Primary School	KCB	1182313930	502,479	
Chebiemit primary school	KCB	1182473156	650	
Simat Priy School	KCB	1179223314		690
Chepkawai primary school	KCB	1182623093	55,185	
Metibelio Primary School	KCB	1183115644	1,415	
Kiplabai Primary School	KCB	1183265689	4,104	230
Chesuman Chief's Office	KCB	1183551932	1,303	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Sinoñ primary school	KCB	1183617909	650	
Koibarak Primary School	KCB	1183722648	400,487	
Kiplegetet Primary School	KCB	1183842708	595	1,045
Seret primary school	KCB	1183960689	5,664	
Nerkwo Primary School	KCB	1199540897	157,961	161,061
Resim Assistant Chiefs Office	KCB	1200927591	1,704	
Kibirech primary school	KCB	1201027462	3,149	2,775
Kipsero Primary School	KCB	1201176697	314	
Tunyo Pri School	KCB	1201363918		149,770
Nerkwo Small Home	KCB	1201579589	50,090	
Kondabilet Chiefs Office	KCB	1201790972	2,575	
Chogoo Pri School	KCB	1203543441		62,677
Kilima Primary School	KCB	1204223726	1,280	1,400
Chemosong Fry School	KCB	1204873720		106,445
Emkew Primary School	KCB	1206173173		175,465
Kapsumai Primary School	KCB	1207092312	502,380	
Yatia Primary School	KCB	1208579649		95
Kimnai primary school	KCB	1209506661	1,029	
Chepkum Primary School	KCB	1211064751	448	
Kapkochur Primary	KCB	1212656121		755
Kemeloi Primary School	KCB	1213109698	324,610	1,320
Kapchepkosisir Fry School	KCB	1231032138		500,300
Yatia Primary School	KCB	1232841854	585,965	
Chebororwa Pri School	KCB	1233615939		500,000
Kaptalamwa Fry School	KCB	1233713957		87,890
Litei Pri School	KCB	1233807315		2,335
Cheptongei Primary School	KCB	1233953737	1,030	-
Lawich primary school	KCB	1234133296	2,100	400,050

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Kapsowar Primary School	KCB	1234159163	200,050	300,000
St. Christopher Tartar Primary School	KCB	1235475379	8,555	
Kapterit Sec. School	KCB	1236055578	35,806	
Kabeilel primary school	KCB	1242797203	34,075	
Kabaillel Primary School	KCB	1242797203	64,075	
Kongipsebe Primary School	KCB	1250310016	439,500	
Arror Chief's Office	KCB	1253642788	400,000	
St. Jacinta Girls Chebororwa	KCB	11277455077	5,879	
St Marks Mixed Day & Boarding Sec School	EQUITY	1570270072457		318,380
Tekwei primary school	Equity	300264335407	800	
Kasaon primary school	Equity	330268871824	450	
Rogor primary school	Equity	330268872123	2,215	
Kondabilet Sec. School	National Bank	1021028749000	2,162	
Kondabilet Secondary School	NATIONAL	102102874900		820,541
Lamaon primary school	National Bank	1224028683300	340,016	
Kaptuche Resource Center	EQUITY	1570262501331		2,013,833
Chebiemit TAC Office	Equity	1570261738888	110	
Kaplenge primary school	Equity	1570264190307	399,657	
A.i.c cheles mixed day sec school	Equity	1570266421619	30,443	
Chebai Sec. School	Equity	1570267139547	1,928	
Kapkutung primary school	Equity	1570268366668	855	
Chebororwa Acc's Office	EQUITY	1570271377448		998
Kasubwa Sec.School	EQUITY	1570268396650		480,710
A.I.C Cheles Mixed Sec School	EQUITY	1570266421619		23,675
Kapkutung Primary School	EQUITY	1570268366668		54,185

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St. Marks Litei Mixed Day Sec. School	Equity	1570270072457	1,402,260	
Benon Primary School	Equity	1570271560154	22,095	
Kipkenyer Primary School	Equity	1570276761239	181,055	
Kapsaina primary school	Equity	1570277459922	1,081	
Chesuman Police Station	Equity	1570278117449	1,248	
Kapsumai Chiefs office	Equity	1570278220324	880	
St joseph's lelan sec school	Equity	1570278516387	17,427	
Rogor Assistant Chief's Office	Equity	1570278569210	641	
Kuserwo Chief's Office	Equity	1570278716552	40	
St. Teresa girls koibarak Sec. School	Equity	1570565337784		
Kapcherop TVC	TRANSNATIONAL	251197/ 500UCA00/4/0		1,005,000
TOTAL			14,838,002	14,823,965

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

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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	Status	Timeframe
	Basis of opinion				
1.0	Unsupported Expenditure Unsupported expenditure of Ksh.48,406,666 on Transfer to other government units.	All projects files were availed for verification	Florence Kiprop-Fund Manager	Not Resolved (responded waiting for feedback)	30/06/2020
2.0	Failure to incorporate co-opted members from Ministry of education in constitution of bursary committee.	Public participation reports and acknowledgements from various institutions availed	Florence Kiprop-Fund Manager	Not resolved	30/06/2020
3.0	Acquisition of assets. Specification for furniture to be purchased for institutions not done- Ksh. 1,496,272	Documentation on procurement of furniture by various institutions prepared	Florence Kiprop-Fund Manager	Not resolved	30/06/2020
4.0	Bank Balance Cheques amounting to Ksh. 453,310 had gone stale.	All the cheques reversed	Florence Kiprop-Fund Manager	Not resolved	30/06/2020
5.0	Project Management Committee Balances Project management committee balances. Ksh. 13,447,197 were not supported with cashbooks, bank reconciliations and bank confirmations certificates.	The balances were requested through letters to the various financial institutions	Florence Kiprop-Fund Manager	Resolved	30/06/2020
	Other matter				
1.0	Budget Control and Performance There was under expenditure Kshs. 41,246,029 or 25%.	The under expenditure was due to a delay in the release of funds from NG-CDF Board	NG-CDF Board	Resolved	30/06/2020

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MARAKWET WEST
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
2.0	Project Verification Observations on projects verified totalling Kshs.16,335,170	NG-CDFC has been making follow ups and making recommendations to ensure that the right quality of the projects is maintained	Florence Kiproop-Fund Manager	Not Resolved	30/06/2020
3.0	Project implementation Status Out of 111 projects, 72 projects were complete while 39 were ongoing.	The projects which were on-going have been fully implemented and most of them are 100% complete and in use	Florence Kiproop-Fund Manager	Resolved	30/06/2020
2017/2018 AUDIT FINDINGS					
2.0	Budget control and performance-underperformance of budget	The under expenditure was due to a delay in the release of funds from NG-CDF Board	NG-CDF Board	Resolved	
3.0	Project implementation status report	Most projects had not started at the time of Audit. Funds had not been received from the board	NG-CDFC	Resolved	
4.0	Project verification report	Projects funded not completed as most were on-going as at the time of Audit.NG-CDFC will ensure projects are completed and well labelled	NG-CDFC	Resolved	
1.0	Bursary There was lack of bursary sub-committee	Bursary committee currently in place	Florence Kiproop-Fund Manager	Not-Resolved	30/06/2020
2.0	Yemit boys secondary School Procurement, certificates of payment, bank reconciliation statements, cash book, bank statement and evidence of consultation not availed	Necessary documentations available	Florence Kiproop-Fund Manager	Not-Resolved	30/06/2020
3.0	Kipkener primary school Construction of library Kshs.2,000,000: procurement records not availed	The procurement records were not availed during audit. Documentation available	Florence Kiproop-Fund Manager	Not-Resolved	30/06/2020

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

**Reports and Financial Statements
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
4.0	Kemeloi primary school purchase of land Valuation report for land purchased was not available.	Valuation report was not availed during audit. Report available	Florence Kiproop- Fund Manager	Not-Resolved	30/06/2020

