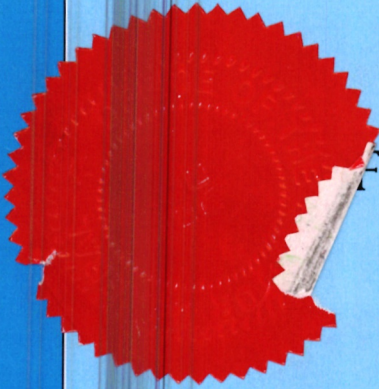


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

**REPORT**

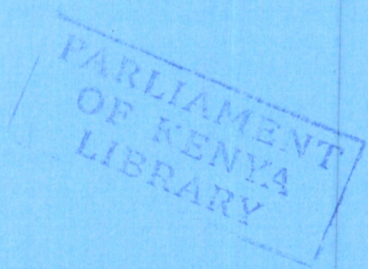
THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 31 JUL 2019

OF

Hon. Benjamin Wachihi  
(Majority Whip)

Hon. Ahmed



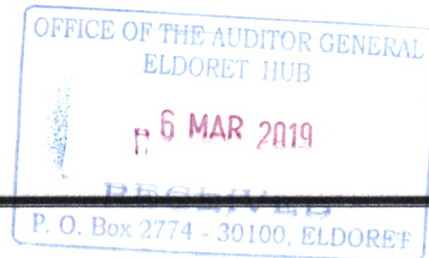
**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND – MARAKWET WEST  
CONSTITUENCY**

**FOR THE YEAR  
ENDED 30 JUNE 2018**





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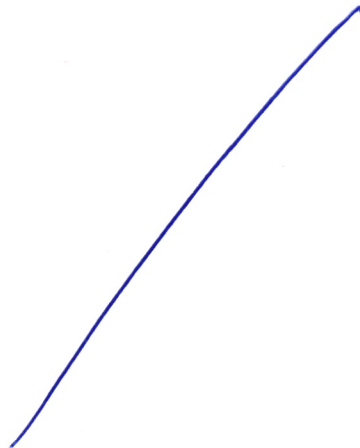
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
MARAKWET WEST CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018**

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



*National Government Constituencies Development Fund (NGCDF)-Marakwet West  
Constituency  
Reports and Financial Statements  
For the year ended June 30, 2018*

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## **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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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
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 day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Florence Kiprop
3.	Sub-County Accountant	Joseph Kemei
4.	Chairman NGCDFC	John Kosgei
5.	Member NGCDFC	Ronald Ruto

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF Marakwet West Constituency Headquarters**

P.O. Box 110-30705  
CDF Building  
Next to NIS Office  
Kapsowar, KENYA

**(f) NGCDF Marakwet West Constituency Contacts**

Telephone: (254) 0721-416952  
E-mail: [cdfmarakwetwest@ngcdf.go.ke](mailto:cdfmarakwetwest@ngcdf.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(g) NGCDF Marakwet West Constituency Bankers**

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

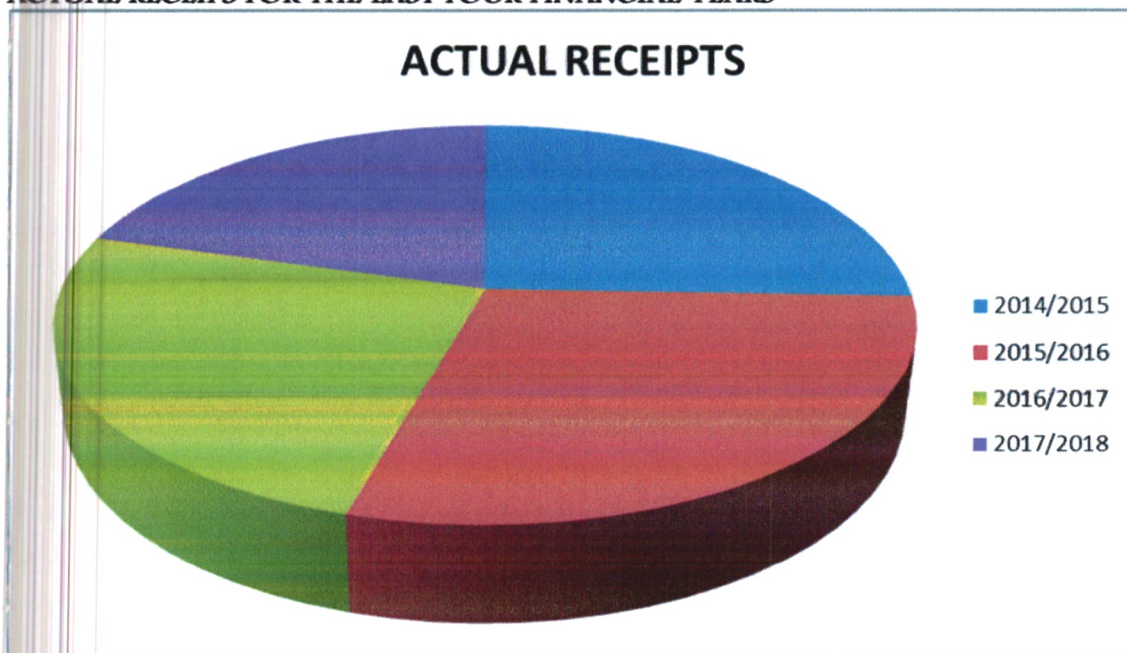
**II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

During the financial year NGCDF Marakwet West had a final budget of sh.149,450,636 which comprised of an allocation of Kshs. 98,189,655 during the year, outstanding imprest of Kshs. 839,750 at the beginning of the year and unutilized funds of Kshs. 50,421,231. Total amount realized was 94,666,153 representing 63% of the entire budget.

The total payments during the financial year were Kshs. 77,438,939, implying that the average total budget performance was at 52%. The low absorption is attributed to the delay in disbursement of funds by the NGCDF Board.

During the financial year, the constituency had some major achievements in successfully implementing some projects. During the implementation of these projects it was observed that the competence of the PMC's played a key role. 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.

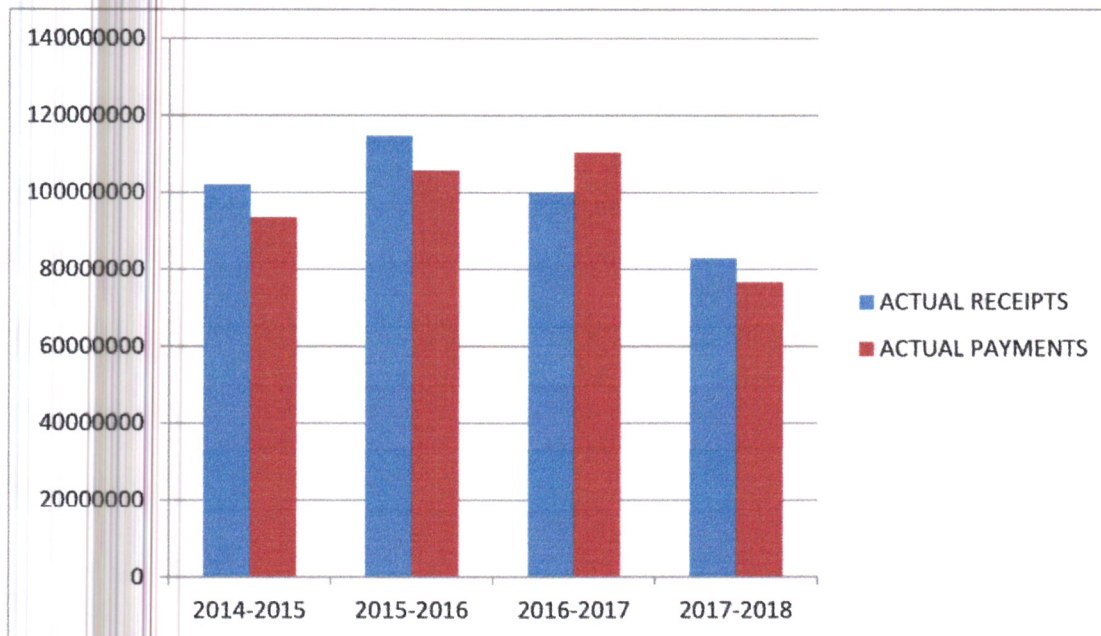
**ACTUAL RECEIPTS FOR THE LAST FOUR FINANCIAL YEARS**



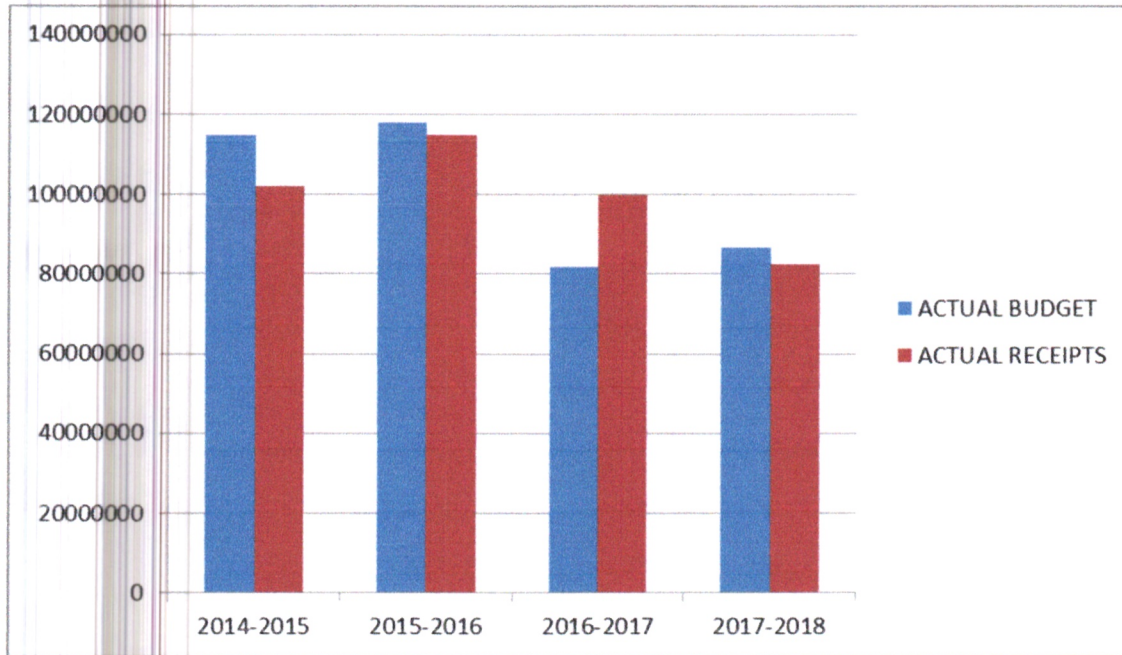
**TRENDS ON ACTUAL PAYMENTS USING 2014/2015 AS A BASE PERIOD**

FINANCIAL YEAR	ACTUAL PAYMENTS	INDEX	INTERPRETATION
2014/2015	93,533,901		
2015/2016	105,730,472	113%	13% increase in expenditure based on 2014/2015 financial year
2016/2017	110,261,818	118%	18% increase in expenditure based on 2014/2015 financial year
2017/2018	77,438,939	83%	17% decrease in expenditure based on 2014/2015 financial year

**ACTUAL RECEIPTS COMPARED TO ACTUAL PAYMENTS FOR LAST FOUR FINANCIAL YEARS**



**ACTUAL BUDGET COMPARED TO ACTUAL RECEIPTS FOR THE LAST FOUR FINANCIAL YEARS**



**NERKWO SMALL-HOMES FOR THE PHYSICALLY CHALLENGED-RESOURCE CENTRE**



**KILOS PRIMARY SCHOOL-ADMINISTRATION BLOCK**



**CHEBORORWA ACC'S OFFICE- OFFICE BLOCK**



Marakwet West NGCDF- ENVIRONMENT PROJECT



Marakwet West NGCDF- ENVIRONMENT PROJECT



MOI GIRLS' KAPCHEROP- SCIENCE LABORATORY



MOI GIRLS' KAPCHEROP- SCIENCE LABORATORY

John K. Kosgei

Sign   
CHAIRMAN NGCDF COMMITTEE

### 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 NGCDF-Marakwet West Constituency financial statements, which give a true and fair view of the state of affairs of the NGCDF-Marakwet West Constituency for and as at the end of the financial year (period) ended on June 30, 2018. 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 NGCDF-Marakwet West Constituency; (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 NGCDF-Marakwet West Constituency; (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 NGCDF-Marakwet West Constituency'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 NGCDF-Marakwet West Constituency's financial statements give a true and fair view of the state of NGCDF-Marakwet West Constituency's transactions during the financial year ended June 30, 2018, and of the NGCDF-Marakwet West Constituency's financial position as at that date. The Accounting Officer in charge of the NGCDF-Marakwet West Constituency further confirms the completeness of the accounting records maintained for the NGCDF-Marakwet West Constituency, which have been relied upon in the preparation of the NGCDF-Marakwet West Constituency's financial statements as well as the adequacy of the systems of internal financial control.

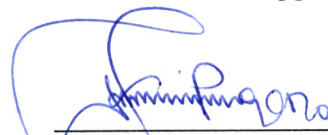
The Accounting Officer in charge of the NGCDF-Marakwet West Constituency confirms that the NGCDF-Marakwet West Constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF-Marakwet West Constituency's funds 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 NGCDF-Marakwet West Constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

#### Approval of the financial statements

The NGCDF-Marakwet West Constituency financial statements were approved and signed by the Accounting Officer on 25/02/ 2019.



Fund Account Manager  
Name: Florence J. Kirop



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

# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MARAKWET WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

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#### REPORT ON THE FINANCIAL STATEMENTS

#### **Adverse Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Marakwet West Constituency set out on pages 1 to 34, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and Summary statement of Appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters described in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Marakwet West Constituency as at 30 June, 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the National Government Constituencies Development Fund Act, 2015.

#### **Basis for Adverse Opinion**

##### **1.0 Accuracy and Presentation of Financial Statements**

The statement of assets and liabilities as at 30 June 2018 reflects under the comparative column for 2016/2017, net financial assets of Kshs.12,312,706 which differs from the net financial position of Kshs.12,529,776 as per prior year certified financial statement resulting in an unexplained difference of Kshs.217,140. Further, the statement of cash flow for the year ended 30 June 2018 reflects cash and cash equivalents at the beginning of the year of Kshs.12,312,706 which is also at variance with the cash and cash equivalents balance of Kshs.12,529,846 as at 30 June 2017 resulting in a difference of Kshs.217,140.

Consequently, the accuracy of the these opening balances for the financial statements for the year ended 30 June 2018 could not be confirmed.

---

*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Marakwet West Constituency for the year ended 30 June 2018*

## **2.0 Bank Balances**

The statement of assets and liabilities as at 30 June 2018 reflects bank balance of Kshs.16,927,214. However, a review of bank reconciliation statement for the month of June 2018 indicated payments in bank statement not yet recorded in the cash book of Kshs.520,150 and unrepresented cheques amounting to Kshs.9,684,226.30 out of which cheques amounting to Kshs.529,973 had become stale as at the time of audit in February 2019 but had not been reversed in the cash book.

Further, the bank reconciliation statement reflects receipts in cash book not yet recorded in bank statement of Kshs.87,308 which relates to an undercast of the cash book. No reason was provided for not recording payments in bank statement in the cash book, reversal of the stale cheques and not correcting the error in the cash book as required under Section 90(3) of the Public Finance Management (National Government) Regulations, 2015.

Consequently, the validity, accuracy and completeness of the bank balance of Kshs.16,927,214 as at 30 June 2018 could not be confirmed.

## **3.0 Unutilized Funds**

Note 15.3 to the financial statements reflects unutilized funds figure of Kshs.50,421,231 as disclosed under annex 3. However, the figure is at variance with the summary statement of appropriation figure of Kshs.72,011,697 resulting in an unexplained variance of Kshs.21,590,466.

Under the circumstances, the validity and accuracy of the unutilized funds figure of Kshs.50,421,231 as at the end of 30 June 2018 could not be confirmed.

## **4.0 Project Management Committee Balances**

Note 15.4 to the financial statements shows project management committee balance figure of Kshs.15,234,496 as summarized in annex 5 to the financial statements. However, cash books, bank confirmation certificates and bank reconciliation statements for the project management committees' bank balances were not availed for audit review.

Under the circumstances, the accuracy and completeness of the project management committees bank balance of Kshs.15,234,496 as at 30 June 2018 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Marakwet West Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Adverse 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. Except for the matter(s) described in the Basis for Adverse Opinion section, I have determined that there are no other key audit matters to communicate in my report.

## **Other Matter**

### **1.0 Unresolved Prior year audit matters**

Annexed to the financial statements submitted for audit, is the progress on follow up of auditor recommendations, which includes the following matters which were raised in the audit report for 2016/2017 financial year, but remain unresolved contrary to section 68(2)(I) of the public finance management act, 2012 which require accounting officers to take appropriate measures to resolve any issues arising from audit which may remain outstanding.

#### **1.1 Unsupported Expenditure**

The statement of receipts and payments for the year ended 30 June 2017 reflects transfers to other government units balance of Kshs.48,406,666 and as disclosed in note 6 to the financial statements relates to funds disbursed to various Project Management Committees. However, files containing expenditure returns did not contain procurement records in support of the expenditure by the project management committees. In addition, acknowledgement letters from institutions that received the funds were not availed for audit verification.

Under the circumstances, it was not possible to confirm whether the funds totaling Kshs.48,406,666 was actually received and utilized for the budgeted projects in the year under review.

#### **1.2 Other Grants and Transfers**

The statement of receipt and payments for the year ended 30 June 2017 reflects other grants and transfers of Kshs.44,425,327 which include bursaries of Kshs.23,820,284 comprising of bursaries to Secondary Schools and tertiary institutions of Kshs.13,221,069 and Kshs.10,599,215 respectively as disclosed in note 7 to the financial statements. However, minutes of the bursary subcommittee indicating how the beneficiaries were identified and confirmation that two co-opted members one from the area education office seconded by the Ministry of Education as required by Constituency Development Fund circular reference no. Vol 1/111 dated 13 September 2010, were not availed for audit review.

#### **1.3 Acquisition of Assets**

Included in acquisition of assets figure of Kshs.7,185,126 as disclosed under note 8 to the financial statements is purchase of furniture and other general equipment balance of

Kshs.1,870,345. Available records revealed that included in the purchase of furniture and other general equipment balance of Kshs.1,870,345 is expenditure Kshs.1,496,272 being purchase of 40 desks and 40 chairs for eight (8) primary schools. However, specifications of the desks that were to be purchased and inspection and acceptance reports to confirm that the desks bought met the specification were not availed for audit review.

Under the circumstances, the propriety of the expenditure of purchase of desks and chairs figure of Kshs.1,496,272 could not be confirmed.

#### 1.4 Bank Balance

The statement of assets as at 30 June 2017 reflects a bank balance figure of Kshs.11,472,956. However, a review of the bank reconciliation statement for the month of June 2017 shows un-presented cheques amounting to Kshs.1,956,986.30 out of which cheques amounting to Kshs.453,310 had become stale but had not been reversed in the cash book. No explanation was provided for this anomaly.

Consequently, the accuracy and validity of the bank balance of Kshs.11,472,956 could not be confirmed.

#### 2.0 Budget Control and Performance

During the year under review, the Fund had approved budget of Kshs.149,450,636 against actual expenditure of Kshs.77,438,939 or 52% resulting in an under expenditure of Kshs.72,011,696 or 48% of the approved budget as detailed below:

Receipt/ Expense Item	Current Year Final Budget Figures	Current Year Actuals Amounts Received	Under Funding/ Utilization	% Under Funding/ Utilization
	Kshs	Kshs	Kshs	
<b>Receipts</b>				
Transfers from NGCDF Board	149,450,636	94,666,153	54,784,483	63%
<b>Payments</b>				
Compensation of Employees	4,859,057	2,588,837	2,270,220	53%
Use of goods and services	9,656,513	5,170,944	4,485,569	54%
Transfers to Other Government Units	74,833,763	36,760,000	38,073,763	49%
Other grants and transfers	56,092,388	32,919,158	23,173,230	59%
Acquisition of Assets	4,008,914	-	4,008,914	0%
Other Payments	-	-	-	
<b>Total Payments</b>	<b>149,450,635</b>	<b>77,438,939</b>	<b>72,011,696</b>	<b>52%</b>

Overall, from the above analysis, it is evident that the CDF under-spent on most of its budget line with Transfers to Other Government Units with the highest amount of unutilized allocation of Kshs.38,073,763 followed by Other grants and transfers of Kshs.23,173,230,

use of goods and services of Kshs.4,485,569 , acquisition of assets of Kshs.4,008,914, compensation of Employees of Kshs.2,270,220. The failure to utilize the funds resulted from late disbursements from NGCDF board where only Kshs.94,666,153 or 63% of the of budget of the year of Kshs.149,450,636 had been received as at 30 June 2018. Consequently, the residents of Marakwet West constituency were denied the benefits that would have accrued had the projects been implemented.

### 3.0 Project Implementation Status Report

During the financial year, the Fund disbursed Kshs.43,160,000 to one hundred and seventy seven (177) projects against an approved allocation of Kshs.82,607,027. Out of these, twenty projects with an approved allocation of Kshs.9,530,000 and actual disbursements of Kshs.9,330,000 were complete and in use, fifty eight (58) projects with an allocation of Kshs.32,550,000 and actual disbursements of Kshs.31,650,000 were ongoing while ninety nine (99) projects with an approved allocation of of Kshs.40,527,027 and actual disbursements of Kshs.2,180,000 had not started as at 30 June 2018 as analyzed in the attached appendix. The delay in implementation resulted from late disbursements of funds by the NGCDF board non-funding of the entire approved budget where only Kshs.94,666,153 or 63% of the of budget of the year of Kshs.149,450,636 had been received as at 30 June 2018. Consequently, the residents of Marakwet West constituency were denied the benefits that would have accrued from the completion of projects during the financial year.

### 4.0 Project verification report

During the year under review, twenty (20) projects costing Kshs.17,600,000.00 were verified in the month of January 2019 and the following observations were made:

S/No	Project Name	Project Activity	Amount disbursed during the year Kshs	Observation
1.	Kaptuche Resource Centre	Additional funds for construction of resource centre at Kapsowar girls (Plastering and painting)	2,000,000	Project incomplete - Funds disbursed in May 2018. No activity in relation to plastering and painting has been undertaken. No reason was provided. The project is constructed inside Moi High School. The memorandum of understanding and title deed for the land was not availed for audit review.

S/No	Project Name	Project Activity	Amount disbursed during the year	Observation
2	Hossen Primary School	Construction of two (2) classrooms (plastering and roofing)	500,000	Project incomplete and not in use. Three classrooms constructed and roofed instead of two. No reason and approval was provided for non-completion of the activity as approved. Further, the area has been earmarked for construction of Aror dam which will lead to eviction. No reason was provided for continued development of a school that will be submerged.
3	Hossen Primary School	Emergency project Sunken Toilet	150,000.00	Complete and in use.
4	St. Peters Boys Marakwet Secondary	Additional funds for construction of 4 classrooms (plastering and roofing)	1,030,000.00	Project is complete and in use
5	Nerkwo Primary School	Completion of two classrooms (roofing, windows and plastering)	500,000.00	Project is incomplete and in use. Plastering is incomplete
6	Soiyo Primary School	Construction of two (2) classrooms (roofing, flooring and walling)	600,000.00	Project activity is complete and not in use. However, the project requires additional funds for fitting of windows, doors, plastering and flooring.
7	Cheptulon Primary School	Completion of a dormitory (roofing, windows and plastering)	500,000.00	Project activities are incomplete and not in use. The floor is not plastered and window glasses not fitted.
8	Yemit Girls Secondary School	Walling of dormitory	900,000.00	Complete and in use. Additional funds to complete the project was obtained

S/No	Project Name	Project Activity	Amount disbursed during the year	Observation
				from parents. Project is not labelled.
9	Yemit Boys Secondary School	Ongoing construction of a dining hall	900,000.00	Project incomplete and not in use. The project stalled at the superstructure on one section with no slab on another section. The approved project activity is not specific. Returns to ascertain the extent of works were not available for review.
10	Kokwongoi Primary School	Plastering, door and window fitting of four classrooms	500,000.00	Project is complete and in use
11	Tenden Primary School	Construction of 1 classroom	500,000.00	Project is complete and in use but not labelled.
12	Kapcherop Technical Training Institute	Construction of drainages, stone pitching and planting of trees	1,000,000.00	Project incomplete. Tree planting has not been done due to the dry season. The projects delayed due to roadworks that were ongoing near the institute. Drainage and stone pitching is complete. Fencing has not been done to protect trees to be planted.
13	Kipsetan Primary School	Construction of 2 classes to completion	800,000.00	Project incomplete and in use. Walling, roofing and plastering of the wall had been done. Cracks have developed on the floor of one classroom. Windows and doors not fitted while verandah and external finishes not done. Floor for one classroom not done.
14	Kapkutung Primary School	Construction of two classrooms	700,000.00	Project incomplete but in use. The project requires additional funds for finishing.

S/No	Project Name	Project Activity	Amount disbursed during the year	Observation
		(flooring, walling and roofing)		
15	Kipkener Primary School	Additional funds for construction of Library (plastering and roofing)	2,000,000.00	The project is complete and in use
16	Chebororwa Assistant County Commissioner's Office	Construction of Assistant County Commissioner's Office (Roofing, windows and doors)	2,000,000.00	The project is complete and in use
17	Constituency Sports Tournament	Carry out constituency sports tournament and the winning teams/schools to be awarded with trophies, bulls and games kit	970,000.00	Sports equipment have been delivered.
18	Kipkundul Primary School	Completion of administrative block (Roofing and window panes)	500,000.00	Project incomplete and not in use. Roofing done except a portion of ridges. Fixing of window grills done and no window glasses. The work plan and prior funding was not provided to show when the project commenced, expected completion date. It was therefore not possible to ascertain whether the project will be completed within three years.
19	Kibirech Primary School	Construction of 2 classes to completion	800,000.00	Project incomplete and not in use. Flooring, walling and roofing done. Doors and windows not fitted together with plastering.
20	Kaptalamwa Primary School	Renovation of 6 classes (Roofing,	600,000.00	The project is complete and not in use. Not labelled

S/No	Project Name	Project Activity	Amount disbursed during the year	Observation
		plastering and window panes)		
		<b>TOTAL</b>	<b>17,600,000.00</b>	

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

### Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter(s) 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

#### 1.0 Bursary

Note 7 to the financial statements disclose bursary figure of Kshs.25,313,158.00 out of which Kshs.12,195,033 and Kshs.13,118,125 were disbursed to secondary schools and tertiary institutions respectively. Although the vetting, identification and categorizing of needy students was carried out at the location, where the public was involved through public baraza's, there was no evidence of criteria used, ratification of the lists from location by the NGCDF bursary sub committee and whether the bursary sub-committee was constituted as required by the NGCDF Board circular reference VOL1/111 dated 13 September 2010.

#### 2.0 Yemit Boys Secondary school

The statement of receipts and payments disclose transfer to Other Government Entities of Kshs.36,910,000.00 which includes an amount of Kshs.900,000 in respect of construction of multi-purpose dining hall at Yemit Secondary School. Examination of available records reveal that the project Management Committee received Kshs.300,000 and Kshs.1,000,000 during 2016/2017 and 2015/2016 financial years respectively towards the project, leading to cumulative funding of Kshs.2,300,000 over a period of three years. Available records revealed that a total of Kshs.2,203,000 had been spent on the project as at 30 December 2018.

However, work plan, procurement minutes, certificates of payments, bank reconciliation statements, cash book, bank statement and evidence of consultation with the line Ministry were not availed for audit review;

Further, bill of quantities availed for audit review indicated that the estimated cost to complete the project was Kshs.22,674,299.60 and therefore the project may not be completed within three years with the current allocation. No reason was provided by the

constituency committee approving for implementation, a project that may not be completed within three years as required by section 11(1)(j) of the National Government Constituencies Development Fund Regulations, 2016.

In addition, project inspection in February 2018 indicated that the project had stalled at the superstructure on one side and sub-structure on another side and therefore there is no value for money in the expenditure of Kshs.2,203,000 incurred on the project contrary to section 72(1)(b) of the Public Finance Management Act, 2012 which requires accounting officers for national government entities to be responsible for the management of the entities assets and liabilities and to manage those assets in a way which ensures that the national government entity achieves value for money in acquiring, using and disposing of those assets.

### **3.0 Kipkener Primary School**

The statement of receipts and payments disclose transfer to other government entities of Kshs.36,910,000 which includes an amount of Kshs.2,000,000 in respect of construction of a library at Kipkener Primary School.

However, procurement records like tender advertisements, tender minutes for opening and awarding, notification letter, acceptance, duly signed contracts by those awarded the contracts.

Consequently, the accuracy and validity of the Expenditure of Kshs.2,000,000.00 towards the project could not be confirmed.

### **4.0 Purchase of land for Kemeloi Primary School**

The statements of receipts and payments disclose transfer to Other Government Entities of Kshs.36,910,000 which includes an amount of Kshs.1,000,000 in respect of transfers to Kemeloi Primary for purchase of land. However, valuation report from a government valuer has not been made available in addition to title deed.

Consequently, the ownership of the land and value for money in the procurement of the land could not be confirmed.

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

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

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter(s) described in the Basis for Adverse Opinion section of

my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

In preparing the financial statements, management is responsible for assessing the National Government Constituencies Development Fund - Marakwet West Constituency ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the sustainability of services basis of accounting unless the National Government either intends to liquidate the National Government Constituencies Development Fund - Marakwet West Constituency or to cease operations, or have no realistic alternative but to do so.

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

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

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 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 National Government Constituencies Development Fund - Marakwet West Constituency policies and procedures may deteriorate.

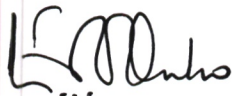
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- 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 going concern 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 National Government Constituencies Development Fund - Marakwet West Constituency ability to continue as a going concern or 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 National Government Constituencies Development Fund - Marakwet West Constituency to cease to continue as a going concern or 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 National Government Constituencies Development Fund - Marakwet West Constituency 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.



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**06 May 2019**

## Appendices

### Appendix 1 Project Implementation Status Report

Serial No.	Project Name	Projects Activities	Financial Year approved	Allocated Amount Kshs	Disbursed Amount Kshs	Status as at 30 June 2018	Comments
		<b>Complete Projects</b>					
1	A.I.C Cheles Mixed Day Sec. School	Construction of one classroom to completion.	2016/2017	200,000	200,000	Complete	in use
2	St. Peters Marakwet Boys High School	Additional funds for construction of four classrooms (roofing, plastering)	2016/2017	1,030,000	1,030,000	Complete	in use
3	Kapterit Sec. School	Construction of one classroom to completion.	2016/2017	400,000	400,000	Complete	in use
4	Barsumbat primary school	renovation of five classrooms (painting and plastering)	2016/2017	400,000	400,000	Complete	in use
5	Torokwo primary school	completion of two classrooms (plastering and windows)	2016/2017	300,000	300,000	Complete	in use
6	Lamaon Primary School	installation of lightning arrestors	2016/2017	150,000	150,000	Complete	in use
7	Kabelyo Primary School	installation of lightning arrestors	2016/2017	150,000	150,000	Complete	in use
8	Kaptabuk primary school	completion of two classrooms (plastering, windows and doors)	2016/2017	400,000	400,000	Complete	in use
9	Kapengong primary school	repair of two classrooms (plastering)	2016/2017	100,000	100,000	Complete	in use
10	Kiplabai primary school	repair of three classrooms (Plastering) Kshs. 150,000 and construction of one toilet to completion (Kshs. 150,000)	2016/2017	300,000	300,000	Complete	in use
11	Kapsumai Primary School	Renovation of four classrooms (wall plastering)	2016/2017	400,000	400,000	Complete	in use
12	Chemosong pry school	completion of two classrooms (plastering and painting) 350,000 and construction of pit latrine to completion (150,000)	2016/2017	500,000	500,000	Complete	in use

Serial No.	Project Name	Projects Activities	Financial Year approved	Allocated Amount	Disbursed Amount	Status as at 30 June 2018	Comments
3	Sitoton primary school	completion of four four classrooms (plastering, doors, windows and painting)	2016/2017	400,000	400,000	Complete	in use
14	Kuserwo primary school	completion of four four classrooms (plastering, windows panes)	2016/2017	300,000	300,000	Complete	in use
15	Kipsetan primary school	construction of two classroom to completion	2016/2017	800,000	800,000	Complete	in use
16	Kiplegetet primary school	construction of one classroom to completion	2016/2017	400,000	400,000	Complete	in use
17	Chesubet primary school	construction of two classrooms (floor, wall and roofing)	2016/2017	700,000	700,000	Complete	in use
18	Chebororwa ACC'S Office	Construction of ACC'S Office (roofing, windows and doors)	2016/2017	2,000,000	2,000,000	Complete	in use
19	Rogor Ass. Chief's Office	Completion of chief's office (Plastering, window fittings and furniture)	2016/2017	400,000	400,000	Complete	in use
20	Chebororwa ACCs office	Purchase of furniture ( 1 executive table, 1 executive chair, 1 steel cabinet and board room table	2017/2018	200,000	200,00	Complete	In use
		<b>Sub-total</b>		<b>9,530,000</b>	<b>9,330,000</b>		
		Ongoing Projects					
21	NG-CDF marakwet west constituency	preparation of 2017-2022 strategic plan	2017/2018	3,500,000	3,500,000	Ongoing	Ongoing
22	Chebororwa Primary School	Roofing, plastering, door and window fitting of Administration block	2017/2018	500,000	500,000	Ongoing	Ongoing
23	Kamuseny Primary School	Construction of 8 door pit latrine	2017/2018	180,000	180,000	Ongoing	Ongoing
24	Kapsowar Primary School	Renovation (Floor screeding, wall plastering and painting of special unit )	2017/2018	300,000	300,000	Ongoing	Ongoing
25	Kapchesewes Primary School	Renovation (Floor screeding of two classrooms)	2017/2018	200,000	200,000	Ongoing	Ongoing
26	Kaptek Primary school	Renovation (roofing of two classrooms)	2017/2018	400,000	400,000	Ongoing	Ongoing
27	Litei Primary School	Renovation of three classrooms (Floor screeding )	2017/2018	300,000	300,000	Ongoing	Ongoing

Serial No.	Project Name	Projects Activities	Financial Year approved	Allocated Amount	Disbursed Amount	Status as at 30 June 2018	Comments
28	Lawich Primary School	Renovation of four classrooms (wall plastering )	2017/2018	400,000	400,000	Ongoing	Ongoing
29	Kasubwa Primary School	Construction of one classroom to completion	2017/2018	400,000	400,000	Ongoing	Ongoing
30	Koibarak Primary School	Construction of one classroom to completion	2017/2018	400,000	400,000	Ongoing	Ongoing
31	Kokwongoi Primary School	Plastering, door and window fitting of four classrooms	2017/2018	500,000	500,000	Ongoing	Ongoing
32	Kaptomot Primary School	Roofing & plastering of a Dormitory	2017/2018	400,000	400,000	Ongoing	Ongoing
33	Chogoo Primary School	Plastering and painting of one classrooms	2017/2018	100,000	100,000	Ongoing	Ongoing
34	Cheptongei Primary School	Renovation of three classrooms (floor screeding, fascia board and painting	2017/2018	400,000	400,000	Ongoing	Ongoing
35	Kapterit Primary School	Completion of three classrooms flooring, door fitting & Window	2017/2018	300,000	300,000	Ongoing	Ongoing
36	Yemit Boys High School	On-going construction of a dinning Hall	2016/2017	300,000	300,000	Ongoing	Ongoing
37	Jemunada Sec. School	Plastering, door and window fitting of a Laboratory	2016/2017	500,000	500,000	Ongoing	Ongoing
38	Kapkoros Girls Sec. School	Additional funds for completion of staff quarters (roofing, plastering and painting)	2016/2017	500,000	500,000	Ongoing	Ongoing
39	Kaptuche Resource Centre	Additional funds for construction of a resource centre at Kapsowar Girls (Plastering and painting)	2016/2017	2,000,000	2,000,000	Ongoing	Ongoing
40	Kapakata primary school	Renovation of six classrooms (Plastering and window panes)	2016/2017	500,000	500,000	Ongoing	Ongoing
41	Chesuman primary school	construction of teachers Quarters to completion	2016/2017	400,000	400,000	Ongoing	ongoing
42	Koitilial primary school	completion of six classrooms (plastering, window and door fitting)	2016/2017	900,000	900,000	Ongoing	ongoing
43	Chepkum primary school	completion of Administration block	2016/2017	800,000	800,000	Ongoing	Ongoing

Serial No.	Project Name	Projects Activities	Financial Year approved	Allocated Amount	Disbursed Amount	Status as at 30 June 2018	Comments
		(roofing and window, plastering and painting)					
44	Kipkenyer primary school	Construction of a Library	2016/2017	2,000,000	2,000,000	Ongoing	Ongoing
45	Chemurgoi primary school	construction of one classroom(floor, wall and roofing).	2016/2017	300,000	300,000	Ongoing	Ongoing
46	Tenden primary school	construction of one classroom to completion	2016/2017	500,000	500,000	Ongoing	Ongoing
47	Simat primary school	Completion of one classroom (roofing,plastering, painting and window panes)	2016/2017	200,000	200,000	Ongoing	Ongoing
48	Yatia primary school	construction of one classroom to completion	2016/2017	500,000	500,000	Ongoing	ongoing
49	Sangurur primary school	construction of one classroom	2016/2017	300,000	300,000	Ongoing	Ongoing
50	Terikmoi primary school	completion of two classrooms (plastering, painting and window fittings)	2016/2017	200,000	200,000	Ongoing	Ongoing
51	Hossen primary school	construction of two classrooms (plastering and roofing)	2016/2017	500,000	500,000	Ongoing	ongoing
52	Kokwongoi primary school	completion of four classrooms (plastering and painting)	2016/2017	300,000	300,000	Ongoing	ongoing
53	Kibirech primary school	construction of two classroom to completion	2016/2017	800,000	800,000	Ongoing	ongoing
54	Tembu pry school	construction of one classroom to completion	2016/2017	400,000	400,000	Ongoing	ongoing
55	Kaptalamwa pry school	Renovation of six classrooms (Roofing, plastering and window panes)	2016/2017	600,000	600,000	Ongoing	Ongoing
56	Kapsait primary school	Equiping ICT classroom	2016/2017	200,000	200,000	Ongoing	ongoing
57	Kipkundul primary school	completion of Administration block (roofing and window panes)	2016/2017	500,000	500,000	Ongoing	ongoing
58	Kapsaina Primary School	completion of a dormitory (roofing and plastering)	2016/2017	400,000	400,000	Ongoing	Ongoing
59	Kilima primary school	Completion of two classrooms (plastering and windows)	2016/2017	250,000	250,000	Ongoing	ongoing

Serial No.	Project Name	Projects Activities	Financial Year approved	Allocated Amount	Disbursed Amount	Status as at 30 June 2018	Comments
60	Emkew primary school	construction of one classroom to completion	2016/2017	400,000	400,000	Ongoing	ongoing
61	Cheptulon primary school	completion of a dormitory (roofing, windows and plastering)	2016/2017	500,000	500,000	Ongoing	ongoing
62	Nerkwo primary school	Completion of two classrooms (roofing, plastering and windows)	2016/2017	500,000	500,000	Ongoing	ongoing
63	Soiyo primary school	construction of two classroom to completion	2016/2017	600,000	600,000	Ongoing	ongoing
64	St josephs kipkutee pry sch	completion of two classrooms (roofing, plastering and windows)	2016/2017	400,000	400,000	Ongoing	Ongoing
65	Kapkutung primary school	construction of two classroom (floor, wall and roofing)	2016/2017	700,000	700,000	Ongoing	Ongoing
66	Kipkundul AP Line	Fencing of Administration Police line	2016/2017	150,000	150,000	Ongoing	Ongoing
67	Kerer Chief's office	Completion of Chief's office (Roofing and plastering)	2016/2017	400,000	400,000	Ongoing	ongoing
68	Kapcherop Technical Training Institute	Construction of drainages, stone pitching and planting of trees at Kapcherop Technical Training Institute	2016/2017	1,000,000	1,000,000	Ongoing	Ongoing
69	Barsumbat Sec School	Wiring,fascia board (Kshs. 150,000 ) and construction of 6 door pit latrine (Kshs. 150,000)	2017/2018	300,000	300,000	Ongoing	Ongoing
70	St. Benedict's Arror Girls Secondary School	plastering and painting of two classrooms	2017/2018	500,000	500,000	Ongoing	Ongoing
71	Kondabilet Secondary School	Plastering of Tuition/administration block	2017/2018	820,000	820,000	Ongoing	Ongoing
72	Kipkundul Mixed Day Sec School	Construction of one classroom to completion	2017/2018	450,000	450,000	Ongoing	Ongoing
73	Kimnai Girls Secondary School	Walling, plastering, door & window fitting of a dining hall	2017/2018	300,000	300,000	Ongoing	Ongoing
74	Jemunada Secondary School	Plastering, door& window fitting of a laboratory	2017/2018	800,000	800,000	Ongoing	Ongoing

Serial No.	Project Name	Projects Activities	Financial Year approved	Allocated Amount	Disbursed Amount	Status as at 30 June 2018	Comments
75	Yemit Girls Secondary School	walling of dormitory	2017/2018	900,000	900,00	Ongoing	Ongoing
76	Yemit Boys Secondary School	On-going construction of a dining hall	2017/2018	900,000	900,000	Ongoing	Ongoing
77	Kamoi Secondary School	Completion of two classrooms (flooring, window panes and painting)	2017/2018	300,000	300,000	Ongoing	Ongoing
78	Tunyo Primary School	Painting, fittings, and construction of a gate	2017/2018	500,000	500,000	Ongoing	Ongoing
		<b>Sub-total</b>		<b>32,550,000</b>	<b>31,650,000</b>		
		Projects not started					
79	Kondabilet Chief's office	Ring beam and roofing of Chief's office	2017/2018	500,000	-	Not started	Funds are not yet received
80	Arror Chief's office	Purchase of land (Kshs. 250,000) and construction of pit latrine (Kshs.150,000)	2017/2018	400,000	-	Not started	Funds are not yet received
81	Resim Assistant Chief's Office	Plastering and painting (Kshs. 350,000), fencing (Kshs. 100,000) and construction of a four-door pit latrine (Kshs. 150,000)	2017/2018	600,000	-	Not started	Funds are not yet received
82	Kapsumai Chief's Office	Fencing, furniture, wiring and power connection	2017/2018	300,000	-	Not started	Funds are not yet received
83	Kapsowar AP Line	Construction of two-unit 6 door Pit latrines and Bath rooms	2017/2018	400,000	-	Not started	Funds are not yet received
84	Mosongo Assistant Chief's Office	Construction of assistant Chief's office to completion	2017/2018	500,000	-	Not started	Funds are not yet received
85	Chebiemit TAC Office	Plastering ,door and windows fitting of the office	2017/2018	100,000	-	Not started	Funds are not yet received
86	Rogor Assistant chief's office	Equiping and furniture ( 20 arm chairs, 1 boardroom table, 3 exexutive chairs)	2017/2018	300,000	-	Not started	Funds are not yet received
87	Kapterit Assistant Chief's office	Construction of Chief's Office to completion	2017/2018	700,000	-	Not started	Funds are not yet received

Serial No.	Project Name	Projects Activities	Financial Year approved	Allocated Amount	Disbursed Amount	Status as at 30 June 2018	Comments
88	Chepsigor Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
89	Chepkum Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
90	Koitilial Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
91	Tunyo Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
92	Chebai Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
93	Tenden Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
94	Lamaon Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
95	Kemeloi Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
96	Cheles Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
97	Lawich Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
98	Kapsiw Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
99	Kipsinot Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
100	Kapsumai Primary School	Grading of school field	2017/2018	500,000	-	Not started	Funds are not yet received
101	Kaptek Primary school	Grading of school field	2017/2018	500,000	-	Not started	Funds are not yet received
102	Kapsaina Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
103	Kapkochur Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received

Serial No.	Project Name	Projects Activities	Financial Year approved	Allocated Amount	Disbursed Amount	Status as at 30 June 2018	Comments
104	Kimnai Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
105	Kapsait Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
106	Jemunada Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
107	Chebiemit Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
108	Chesingei Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
109	Simbeiywet Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
110	Kapcherop Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
111	Kamoi Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
112	Kasaon Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
113	Kapterit Primary School	Purchase of a Water tank 3000 litres	2017/2018	30,000	-	Not started	Funds are not yet received
114	Chebiemit Secondary School	Plastering and flooring of a dining hall	2017/2018	600,000	-	Not started	Funds are not yet received
115	Kondabilet Secondary School	Purchase of 41 seater school Bus	2017/2018	3,000,000	-	Not started	Funds are not yet received
116	Koitugum Secondary School	Plastering, flooring, door & window fitting and Painting of a Laboratory	2017/2018	500,000	-	Not started	Funds are not yet received
117	Chebai Day Secondary School	Construction of one classroom to completion	2017/2018	500,000	-	Not started	Funds are not yet received
118	Cheles Secondary School	Construction of one classroom to completion	2017/2018	500,000	-	Not started	Funds are not yet received
119	St. Marks Mixed Boarding &	Construction of ring beam and roofing of laboratory	2017/2018	300,000	-	Not started	Funds are not yet received

Serial No.	Project Name	Projects Activities	Financial Year approved	Allocated Amount	Disbursed Amount	Status as at 30 June 2018	Comments
	Day sec school- Litei						
120	St. Teresa Girls Koibarak Sec School	Construction of one classroom to completion	2017/2018	500,000	-	Not started	Funds are not yet received
121	Kasubwa Sec. School	Construction of one classroom to completion.	2016/2017	500,000	500,000	Not started	to be started
122	Kemeloi Primary School	construction of two classrooms	2016/2017	1,000,000	1,000,000	Not started	to be started
123	Kapchepkoisir pry school	construction of one classroom to completion	2016/2017	500,000	500,000	Not started	to be started
124	Yatoi Day Secondary School	Roofing and plastering of a classroom	2017/2018	180,000	180,000	Not started	yet to be started
125	Arror Ward Innovation Hub- Kipkener Primary School Library	Intallation of Constituency ICT Hub	2017/2018	1,169,257	-	Not started	Funds are not yet received
126	Kapsowar Ward Innovation Hub- Kaptuche Resource Centre	Intallation of Constituency ICT Hub	2017/2018	1,169,257	-	Not started	Funds are not yet received
127	Cherangany/C hebororwa Ward Innovation Hub- ACC's Office	Intallation of Constituency ICT Hub	2017/2018	1,169,257	-	Not started	Funds are not yet received
128	Sengwer Ward Innovation Hub- Kapcherop TTI	Intallation of Constituency ICT Hub	2017/2018	1,169,257	-	Not started	Funds are not yet received
129	Kilos Primary School	Fencing of school compound	2017/2018	300,000	-	Not started	Funds are not yet received
130	Kapkata Primary School	floor screeding, wall plastering, verandah and painting of five classrooms	2017/2018	500,000	-	Not started	Funds are not yet received
131	Kipkener Primary School	construction of a verandah for 8 classes, fascia board, painting (kshs.	2017/2018	600,000	-	Not started	Funds are not yet received

Serial No.	Project Name	Projects Activities	Financial Year approved	Allocated Amount	Disbursed Amount	Status as at 30 June 2018	Comments
		450,000) and 6 door pit latrine (kshs. 150,000)					
132	Koitolial Primary School	Construction of two classrooms to completion	2017/2018	1,000,000	-	Not started	Funds are not yet received
133	Barsumbat Primary School	Fencing of school compound	2017/2018	400,000	-	Not started	Funds are not yet received
134	Chepsigor Primary School	Completion of two classrooms ( Plastering and painting)	2017/2018	300,000	-	Not started	Funds are not yet received
135	Kaptiony Primary School	Roofing, plastering, door and window fitting of Administration block	2017/2018	440,000	-	Not started	Funds are not yet received
136	Chepkawai Primary School	Construction of one classroom to completion	2017/2018	440,000	-	Not started	Funds are not yet received
137	Kaploet Primary School	Construction of one classroom to completion	2017/2018	440,000	-	Not started	Funds are not yet received
138	Tekwei Primary School	Construction of one classroom to completion	2017/2018	500,000	-	Not started	Funds are not yet received
139	Lamaon Primary School	Construction of one classroom to completion	2017/2018	500,000	-	Not started	Funds are not yet received
140	Koitugum Primary School	Roofing, door & window fitting of Administration block	2017/2018	180,000	-	Not started	Funds are not yet received
141	Tenden Primary School	Construction of one classroom to completion	2017/2018	500,000	-	Not started	Funds are not yet received
142	Simat Primary School	Construction of one classroom to completion	2017/2018	500,000	-	Not started	Funds are not yet received
143	Sukut Primary School	Purchase of land 1 Acre	2017/2018	500,000	-	Not started	Funds are not yet received
144	Kemeloi Primary School	Purchase of land 2 Acres	2017/2018	850,000	-	Not started	Funds are not yet received
145	Kapkures Primary School	Construction of one classroom to completion	2017/2018	500,000	-	Not started	Funds are not yet received
146	Cheles Primary School	Construction of one classroom to completion	2017/2018	500,000	-	Not started	Funds are not yet received

Serial No.	Project Name	Projects Activities	Financial Year approved	Allocated Amount	Disbursed Amount	Status as at 30 June 2018	Comments
147	Kiplabai Primary School	Renovation (Floor screeding , facier board and painting of four classrooms	2017/2018	200,000	-	Not started	Funds are not yet received
148	Sinon Primary school	Renovation of four classrooms (screeding of floor and wall plastering)	2017/2018	400,000	-	Not started	Funds are not yet received
149	Kaptabuk Primary School	Construction of one classroom to completion	2017/2018	400,000	-	Not started	Funds are not yet received
150	Kapsaina Primary School	construction of one classroom to completion( 500,000) and completion of dormitory painting and window panes (200,000)	2017/2018	700,000	-	Not started	Funds are not yet received
151	Kabaillel Primary school	Construction of one classroom to completion	2017/2018	400,000	-	Not started	Funds are not yet received
152	Kongibsebe Primary School	Construction of one classroom to completion	2017/2018	400,000	-	Not started	Funds are not yet received
153	Kaberewo Primary School	Renovation (Floor screeding and wall plastering of a two classrooms )	2017/2018	150,000	-	Not started	Funds are not yet received
154	Tembu Primary School	Renovation (Floor screeding and wall plastering of a two classrooms )	2017/2018	250,000	-	Not started	Funds are not yet received
155	Kapsigot Primary School	Plastering, door and window fitting of two classrooms	2017/2018	250,000	-	Not started	Funds are not yet received
156	Kapchepsar Primary School	Plastering, door and window fitting of two classrooms	2017/2018	200,000	-	Not started	Funds are not yet received
157	Kapkochur Primary School	Construction of one classrooms to completion	2017/2018	400,000	-	Not started	Funds are not yet received
158	Chemulany Primary School	Construction of one classroom to completion	2017/2018	400,000	-	Not started	Funds are not yet received
159	Kibirech Primary School	Construction of one classroom to completion	2017/2018	400,000	-	Not started	Funds are not yet received
160	Kuserwo Primary School	Plastering & flooring of three classrooms.	2017/2018	250,000	-	Not started	Funds are not yet received

Serial No.	Project Name	Projects Activities	Financial Year approved	Allocated Amount	Disbursed Amount	Status as at 30 June 2018	Comments
161	Kimnai Primary School	Renovation (Floor screeding and wall plastering of two classrooms )	2017/2018	200,000	-	Not started	Funds are not yet received
162	Kongibsebe Primary School	Purchase of land 1 acre	2017/2018	500,000	-	Not started	Funds are not yet received
163	Mindililwo primary School	Plastering of two classrooms	2017/2018	100,000	-	Not started	Funds are not yet received
164	Kaplepe Primary school	Plastering and painting of two classrooms	2017/2018	100,000	-	Not started	Funds are not yet received
165	Kilima Primary School	Purchase of land 3 Acres	2017/2018	1,000,000	-	Not started	Funds are not yet received
166	Chebiemit Primary School	Renovation of three classrooms , plastering, door fitting windows	2017/2018	400,000	-	Not started	Funds are not yet received
167	Seret Primary School	Construction of one classroom to completion	2017/2018	600,000	-	Not started	Funds are not yet received
168	Chesingei Primary School	Construction of one classroom to completion	2017/2018	600,000	-	Not started	Funds are not yet received
169	Kipsambach P rimary school	Construction of one classroom to completion	2017/2018	400,000	-	Not started	Funds are not yet received
170	Kaptapkiting Primary School	Construction of two classrooms to completion	2017/2018	800,000	-	Not started	Funds are not yet received
171	Kapkutung Primary School	Construction of two classrooms to completion	2017/2018	800,000	-	Not started	Funds are not yet received
172	Kibuga Primary School	Completion of two classrooms ( flooring, door fitting & Window)	2017/2018	500,000	-	Not started	Funds are not yet received
173	Kapkanyar Primary School	Construction of one classroom to completion	2017/2018	400,000	-	Not started	Funds are not yet received
174	Benon Primary School	Construction of one classroom to completion	2017/2018	500,000	-	Not started	Funds are not yet received
175	Kasaon Primary School	Construction of one classroom to completion	2017/2018	500,000	-	Not started	Funds are not yet received
176	Kapcherop Primary School	Construction of Septic Tank	2017/2018	700,000	-	Not started	Funds are not yet received


<b>Serial No.</b>	<b>Project Name</b>	<b>Projects Activities</b>	<b>Financial Year approved</b>	<b>Allocated Amount</b>	<b>Disbursed Amount</b>	<b>Status as at 30 June 2018</b>	<b>Comments</b>
177	Rogor primary School	completion of three classrooms (flooring, door fitting & Window)	2017/2018	400,000	-	Not started	Funds are not yet received
		<b>Sub-total</b>		<b>40,527,027</b>	<b>2,180,000</b>		
		<b>Grand total</b>		<b>82,607,027</b>	<b>43,160,000</b>		

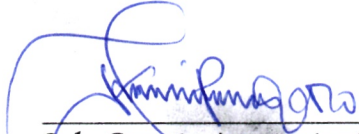
National Government Constituencies Development Fund (NGCDF)-Marakwet West  
 Constituency  
 Financial Statements for the year ended June 30, 2018

IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2018

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	82,353,447	100,033,896
Proceeds from Sale of Assets	2	-	-
Other Receipts	3		
<b>TOTAL RECEIPTS</b>		<b>82,353,447</b>	<b>100,033,896</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,588,837	3,088,310
Use of goods and services	5	5,170,944	7,156,389
Transfers to Other Government Units	6	36,760,000	48,406,666
Other grants and transfers	7	32,919,158	44,425,327
Acquisition of Assets	8	-	7,185,126
Other Payments	9	-	
Social security			
<b>TOTAL PAYMENTS</b>		<b>77,438,939</b>	<b>110,261,818</b>
<b>SURPLUS/DEFICIT</b>		<b>4,914,508</b>	<b>(10,227,922)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Marakwet West Constituency financial statements were approved on 25/02/2019 and signed by:


  
 Fund Account Manager  
 Name: Florence J. Kirop

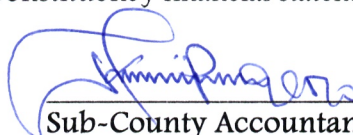
  
 Sub-County Accountant  
 Name: Joseph Kemei  
 ICPAK Member Number:15725

V. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2018

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	16,927,214	11,472,956
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>16,927,214</b>	<b>11,472,956</b>
Current receivables - Outstanding Imprests	11	300,000	839,750
<b>TOTAL FINANCIAL ASSETS</b>		<b>17,227,214</b>	<b>12,312,706</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts payable - Retention	12	-	-
<b>NET FINANCIAL ASSETS</b>		<b>17,227,214</b>	<b>12,312,706</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	12,312,706	22,757,768
Surplus/Deficit for the year		4,914,508	(10,227,992)
Prior year adjustments	14	-	-
<b>NET FINANCIAL POSITION</b>		<b>17,227,214</b>	<b>12,529,776</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF Marakwet West Constituency financial statements were approved on 25/02/2019 and signed by:

  
 Fund Account Manager  
 Name: Florence J. Kirop


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

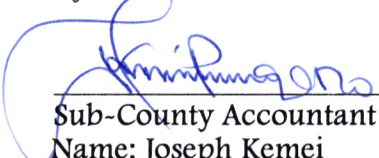
National Government Constituencies Development Fund (NGCDF)-Marakwet West  
 Constituency  
 Financial Statements for the year ended June 30, 2018

VI. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2018

Receipts for operating income	Note	2017-2018	2016-2017
		Kshs	Kshs
Transfers from CDF Board	1	82,353,447	100,033,896
Other Receipts	3	-	-
		<b>82,353,447</b>	<b>100,033,896</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,588,837	3,088,310
Use of goods and services	5	5,170,944	7,156,389
Transfers to Other Government Units	6	36,760,000	48,406,666
Other grants and transfers	7	32,919,158	44,425,327
Other Payments	9	-	-
		<b>77,438,939</b>	<b>103,076,692</b>
<b>Adjusted for:</b>			-
Adjustments during the year	14	-	-
<b>Net cash flow from operating activities</b>		<b>4,914,508</b>	<b>(3,042,796)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	(7,185,126)
<b>Net cash flows from Investing Activities</b>			<b>(7,185,126)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>4,914,508</b>	<b>(10,227,922)</b>
Cash and cash equivalent at BEGINNING of the year	13	12,312,706	22,757,768
Cash and cash equivalent at END of the year		17,227,214	12,529,846

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF Marakwet West Constituency financial statements were approved on 25/02/2019 and signed by:


  
 Fund Account Manager  
 Name: Florence J. Kirop

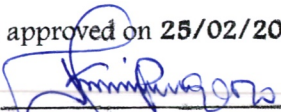
  
 Sub-County Accountant  
 Name: Joseph Kemei  
 ICPAK Member Number: 15725

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR  
ENDED 30 JUNE 2018

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	86,810,345	62,640,291	149,450,636	94,666,153	54,784,483	63%
Proceeds from Sale of Assets						
Other Receipts						
<b>TOTALS</b>	<b>86,810,345</b>	<b>62,640,291</b>	<b>149,450,636</b>	<b>94,666,153</b>	<b>54,784,483</b>	<b>63%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,603,966	2,255,091	4,859,057	2,588,837	2,270,220	53%
Use of goods and services	5,158,386	4,498,127	9,656,513	5,170,944	4,485,569	54%
Transfers to Other Government Units	38,880,000	35,953,763	74,833,763	36,760,000	38,073,763	49%
Other grants and transfers	40,167,992	15,924,396	56,092,388	32,919,158	23,173,230	59%
Acquisition of Assets		4,008,914	4,008,914	-	4,008,914	0%
Other Payments	-	-	-	-	-	
<b>TOTALS</b>	<b>86,810,345</b>	<b>62,640,291</b>	<b>149,450,636</b>	<b>77,438,939</b>	<b>72,011,697</b>	<b>52%</b>

The NGCDF-Marakwet West Constituency financial statements were approved on 25/02/2019 and signed by:

  
Fund Account Manager  
Name: Florence J. Kirop

  
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, 2018*

Receipt/Expense Item	% of Utilisation	Reasons for underutilization below 90%
	f=d/c %	
Compensation of Employees	53%	Delay in receipt of funds from NGCDF Board
Use of goods and services	54%	Delay in receipt of funds from NGCDF Board
Transfers to Other Government Units	49%	Delay in receipt of funds from NGCDF Board
Other grants and transfers	59%	Delay in receipt of funds from NGCDF Board

**Note:** The adjustments of Kshs. 62,640,291 in the budget resulted from unutilized balance of Kshs. 50,421,231 as per note 15.3 to the financial statements, additional 2017/2018 allocation of Ksh. 11,379,310 and outstanding imprest at the beginning of the year of Ksh. 839,750.

## VIII. 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.

**External Assistance**

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

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

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

During the year ended 30<sup>th</sup> June 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.

**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 Funds**

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

**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 1<sup>st</sup> July 2017 to 30<sup>th</sup> 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 30<sup>th</sup> 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.

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2017-2018	2016-2017
		Kshs	Kshs
NGCDF Board			
AIE NO 825981	1		59,085,619
AIE NO 829918	2		4,094,827
AIE NO 855575	3		36,853,449
AIE NO A 855924	1	5,500,000	
AIE NO A892560	2	38,948,275	
AIE NO A892895	3	37,905,172	
<b>TOTAL</b>		<b>82,353,447</b>	<b>100,033,896</b>

2. PROCEEDS FROM SALE OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
<b>Total</b>	-	-

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2017 - 2018</b>	<b>2016- 2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Other Committee Expenses	1,089,550	612,000
Utilities, supplies and services	308,600	897,359
Fuel	534,147	432,077
Tyres	-	79,500
Printing, advertising and information supplies & services	-	-
Communication services	-	-
Training expenses/Capacity Building	512,800	70,000
Committee expense	2,637,379	4,627,054
Insurance costs	-	-
Domestic travel and subsistence	-	-
Office and general supplies and services	13,960	438,399
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	74,508	-
Routine maintenance – other assets	-	-
<b>Total</b>	<b>5,170,944</b>	<b>7,156,389</b>

*National Government Constituencies Development Fund (NGCDF)-Marakwet West  
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Notes to the Financial Statements for the year ended June 30, 2018*

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2017 – 2018	2016 - 2017
	Kshs	Kshs
Transfers to primary schools	25,580,000	29,900,000
Transfers to secondary schools	11,180,000	18,506,666
Transfers to tertiary institutions	-	-
Re-allocations	-	-
<b>TOTAL</b>	<b>36,760,000</b>	<b>48,406,666</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2017- 2018	2016 – 2017
	Kshs	Kshs
Bursary – secondary schools	12,131,033	13,221,069
Bursary – tertiary institutions	13,118,125	10,599,215
Bursary –special	-	-
Mock & CAT	1,500,000	1,000,000
Water	-	-
Resource Center	-	-
Electricity projects	-	-
Security projects	3,150,000	4,910,000
Roads projects		2,499,747
Sports projects	970,000	2,358,035
Environment projects	1,000,000	1,364,529
Emergency projects	1,050,000	8,472,733
School Furniture		
<b>Total</b>	<b>32,919,158</b>	<b>44,425,327</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets	2017 - 2018	2016 - 2017
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	5,164,781
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	1,870,345
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Office photocopying machine	-	150,000
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>-</b>	<b>7,185,126</b>

9. OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
TIVET	-	-
	-	-

*National Government Constituencies Development Fund (NGCDF)-Marakwet West  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10A: Bank Accounts (cash book bank balance)**

<b>Name of Bank, Account No. &amp; currency</b>	<b>2017-2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
EQUITY BANK, Account No.1570263526464	16,927,214	11,472,956
	-	-
<b>Total</b>	<b>16,927,214</b>	<b>11,472,956</b>
<b>10B: CASH IN HAND</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*National Government Constituencies Development Fund (NGCDF)-Marakwet West  
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*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 Kiprop</i>	24/05/2018	300,000	-	300,000
<b>Total</b>				<b>300,000</b>

**12 RETENTION**

	2017 - 2018	2016-2017
	<b>Kshs</b>	<b>Kshs</b>
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**13. BALANCES BROUGHT FORWARD**

	2017 - 2018	2016 - 2017
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	11,472,956	22,757,768
Cash in hand	-	-
Imprest	839,750	1,030,000
<b>Total</b>	<b>12,312,706</b>	<b>22,757,768</b>

*National Government Constituencies Development Fund (NGCDF)-Marakwet West  
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Notes to the Financial Statements for the year ended June 30, 2018*

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**14. PRIOR YEAR ADJUSTMENTS**

	2017- 2018	2016 - 2017
	-	Kshs
Bank accounts	-	-
Cash in hand Imprest	-	-
<b>Total</b>	-	-

**National Government Constituencies Development Fund (NGCDF)-Marakwet West  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**15. OTHER IMPORTANT DISCLOSURES**

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

	2017- 2018	2016-2017
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	<hr/>	<hr/>
	-	-

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

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others ( <i>specify</i> )	-	-
	<hr/>	<hr/>
	-	-

**15.3: UNUTILIZED FUNDS (See Annex 3)**

	Kshs	Kshs
Compensation of employees	1,855,091	-
Use of goods and services	4,025,144	-
Amounts due to other Government entities	25,176,651	-
Amounts due to other grants and other transfers	15,355,431	-
Acquisition of assets	4,008,914	-
Others ( <i>specify</i> )	-	-
	<hr/>	<hr/>
	<b>50,421,231</b>	<b>-</b>

*National Government Constituencies Development Fund (NGCDF)-Marakwet West  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

	<b>2017- 2018</b>	<b>2016-2017</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account Balances	15,234,496	13,447,697
<b>TOTAL</b>	<b>15,234,496</b>	<b>13,447,697</b>

*National Government Constituencies Development Fund (NGCDF)-Marakwet West Constituency  
Notes to the Financial Statements for the year ended June 30, 2018*

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
Sub-Total						
<b>Construction of civil works</b>						
4.						
5.						
6.						
Sub-Total						
<b>Supply of goods</b>						
7.						
8.						
9.						
Sub-Total						
<b>Supply of services</b>						
10.						
11.						
12.						
Sub-Total						
Grand Total						

*National Government Constituencies Development Fund (NGCDF)-Marakwet West Constituency  
Notes to the Financial Statements for the year ended June 30, 2018*

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
	Sub-Total						
<b>Middle Management</b>							
4.							
5.							
6.							
	Sub-Total						
<b>Unionisable Employees</b>							
7.							
8.							
9.							
	Sub-Total						
<b>Others (specify)</b>							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

*National Government Constituencies Development Fund (NGCDF)-Marakwet West Constituency  
Notes to the Financial Statements for the year ended June 30, 2018*

**ANNEX 3 – UNUTILIZED FUNDS**

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees		1,855,091	-	
<b>Use of goods &amp; services</b>		4,025,144	-	
<b>Amounts due to other Government entities</b>				
St. Benedicts Arror Sec. School	Additional funds for completion of two classrooms	500,000		
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		
Koitilial 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		

**National Government Constituencies Development Fund (NGCDF)-Marakwet West Constituency**  
**Notes to the Financial Statements for the year ended June 30, 2018**

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
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		
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		
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		
Emikew primary school	construction of one classroom to completion	400,000		

**National Government Constituencies Development Fund (NGCDF)-Marakwet West Constituency**  
**Notes to the Financial Statements for the year ended June 30, 2018**

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
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		
Kipiegetet 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		
<b>Sub-Total</b>		<b>25,176,651</b>		
<b>Amounts due to other grants and other transfers</b>				
Chebororwa ACC'S Office	Construction of ACC'S Office (roofing, windows and doors)	2,000,000		
Kipkundui 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		
Aror Police Post	Purchase of 5acres land	1,000,000		
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		

**National Government Constituencies Development Fund (NGCDF)-Marakwet West Constituency**  
**Notes to the Financial Statements for the year ended June 30, 2018**

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
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 arror Road	500,000		
Kapkutung kapchelim water project	Construction of intake and piping	330,000		
Emergency projects	To cater for unforeseen eventualities	1,975,431		
Kibirech youth polytechnic	Construction of a classroom	200,000		
<b>Sub-Total</b>		<b>15,355,431</b>		
<b>Acquisition of assets</b>				
Purchase of Office Motor Vehicle	Purchase of Office Motor Vehicle	2,916,036		
Purchase of Office Generator	Purchase of Office Generator	500,000		
Constituency office	Balance from construction of office	492,878		
Office Furniture	Purchase of office furniture	100,000		
<b>Sub-Total</b>		<b>4,008,914</b>		
<b>Grand Total</b>		<b>50,421,231</b>		

*National Government Constituencies Development Fund (NGCDF)-Marakwet West  
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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2016/17	Historical Cost b/f (Kshs) 2016/17 Restated	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land			-	-	
Buildings and structures	12,000,000	12,000,000	-	-	12,000,000
Transport equipment	9,368,994	9,615,354	-	-	9,615,354
Office equipment, furniture and fittings	996,339	3,100,739	-	-	3,100,739
ICT Equipment, Software and Other ICT Assets	2,771,700	606,700	-	-	606,700
Other Machinery and Equipment	40,300	40,300	-	-	40,300
Heritage and cultural assets	1,100	1,100	-	-	1,100
Intangible assets	-	-	-	-	-
<b>Total</b>	<b>25,178,533</b>	<b>25,364,193</b>	<b>-</b>	<b>-</b>	<b>25,364,193</b>

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**ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018**

PMC	BANK	ACCOUNT NO.	Bank Balance	Bank Balance
			2017/18	2016/17
			Kshs	Kshs
Kilima Primary School	KCB	1204223726	1,400	
Emkew Primary School	KCB	1206173173	175,465	
Cheptulon Primary School	KCB	1169763162	52,530	
Sitoton Primary School	KCB	1146537778	65,274	
Nerkwo Primary School	KCB	1199540897	161,061	
Soiyo Primary School	KCB	1151660205	259,643	
Kuserwo Primary School	KCB	1135179573	10,402	
Kipsetan Primary School	KCB	1131071948	41,835	
St Josephs Kipkutee Pry School	K.C.B	1171920849	83,425	
Kokwongoi Primary School	KCB	1180166647	500,185	
Kapkata Primary School	K.C.B	1148166262	166,270	
Chesuman Primary School	KCB	1176744119	49,512	
Koitiilal Pry School	K.C.B	1127118528	2,808	
Barsumbat Primary School	K.C.B	1145687849	45,690	
Chepkum Primary School	KCB	1171970587	875	
Terikmoi Primary School	KCB	1145640206	1,503	
Kaptabuk Primary School	KCB	1136946616	1,297	
Kapeng'ong Primary School	KCB	1129950743	342	
Hossen Primary School	KCB	1113790189	9,655	
Kiplabai Primary School	KCB	1183265689	230	
Kapchepkoisir Pry School	KCB	1231032138	500,300	
Kibirech Primary School	KCB	1201027462	2,775	
Kiplegetet Primary School	KCB	1183842708	1,045	
Chemurgoi Primary School	KCB	1129228487	380	
Tenden Primary School	KCB	1179339398	78,760	
Simat Primary School	KCB	1179223314	150,690	
Chesubet Primary School	KCB	1176774239	2,783	
Yatia Primary School	KCB	1208579649	95	
Chemosong Pry School	KCB	1204873720	106,445	
Kaptalamwa Pry School	KCB	1233713957	87,890	
Kapsait Primary School	KCB	1105135314	1,883	
Kipkundul Primary School	KCB	1131072219	79,595	
Kipkener Primary School	KCB	1128631237	20,450	
Kapsowar Pry School	KCB	1234159163	300,000	
Kasubwa Pri School	KCB	1176966871	400,121	
Tunyo Pri School	KCB	1201363918	149,770	
Lawich Pri School	KCB	1234133296	400,050	
Kapchesewes Pri School	KCB	1182149359	4,313	
Kamuseny Pri School	KCB	1135261725	180,185	
Litei Pri School	KCB	1233807315	2,335	
Chebororwa Pri School	KCB	1233615939	500,000	
Chepsigor Pri School	KCB	1131014847	300,714	

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PMC	BANK	ACCOUNT NO.	Bank Balance	Bank Balance
			2017/18	2016/17
			Kshs	Kshs
Chogoo Pri School	KCB	1203543441	62,677	
Kapterit Pri School	KCB	1127268368	399,946	
Kapterit Pry School	K.C.B	1131299280	1,090	
Cheptongei Pry School	KCB	1233953737	0	
Yemit Boys High School	KCB	1103249444	1,262,535	
Jemunada Sec School	KCB	1137448679	835,553	
St.Benedict's Aror Girls Sec. School	KCB	1131099699	516,525	
Kapkoros Girls Sec School	KCB	1119743370	425,979	
St Peters' Boys Marakwet Sec	KCB	1109570007	1,802	
Kapterit Sec School	KCB	1134737351	28,795	
Barsumbat Day Sec. School	KCB	1164873849	301,847	
Yemit Girls High School	KCB	1128761149	900,404	
Kimnai Girls Sec. School	KCB	1128790386	301,927	
Kamoi Sec School	KCB	1112861610	2,492	
Rogor Ass. Chiefs Office	KCB	1176849638	300	
Kipkundul Ap Line	KCB	1177318628	150,580	
Kerer Chiefs Office	KCB	1160590370	10,045	
Kapkochur Primary	KCB	1212656121	755	
Kapsigot Pry School	KCB	1179043030	1,400	
Simat Priy School	KCB	1179223314	690	
Kemeloi Pry School	KCB	1213109698	1,320	
Kasubwa Pry School	KCB	1176966871	400,121	
Hossen Pry School	KCB	1113790189	9,655	
Kapkochur Primary	KCB	1212656121	755	
Kondabilet Secondary School	NATIONAL	1.02103E+12	820,541	
St Marks Mixed Day & Boarding Sec School	EQUITY	1.57027E+11	318,380	
Chebororwa Acc's Office	EQUITY	1.57027E+12	998	
Kaptuche Resource Center	EQUITY	1.57026E+12	2,013,833	
Kasubwa Sec.School	EQUITY	1.57027E+12	480,710	-
A.I.C Cheles Mixed Sec School	EQUITY	1.57027E+12	23,675	
Kapkutung Primary School	EQUITY	1.57027E+12	54,185	
Kapcherop TVC	TRANSNATION AL	251197/ 500UCA00/4/0	1,005,000	-
Chebiemit Boys Sec Sch.	KCB	1127643460		112,626
Koisungur Boys Sec School	KCB	1129119998		5,183
Jemunada Sec School	KCB	1137448679		108,924
St Josephs Lelan Sec School	KCB	1179685857		230
Kaptabuk Mixed Day Sec. School	KCB	1127756311		91,955
Kapterit Sec School	KCB	1134737351		30,135
Barsumbat Sec. School	KCB	1102411310		368,057
Kamoi Sec School	KCB	1112861610		2,492
Hossen Sec School	KCB	1124367683		169,765
St Benedicts Aror Girls Sec. School	KCB	1131099699		16,855

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PMC	BANK	ACCOUNT NO.	Bank Balance	Bank Balance
			2017/18	2016/17
			Kshs	Kshs
Kapsowar Boys Sec School	KCB	1112027017		786,460
St Stephen Koitugum Sec. School	KCB	1126761575		610
St Peters Kapkata Sec Sch. School	KCB	1130791580		64,984
St.Peters Boys Marakwet Sec	KCB	1109570007		518
Kimnai Girls Sec School	KCB	1128790386		2,257
Koitolial Sec School	KCB	1127118528		3,484
St Monica Sinon Sec School	KCB	1151077488		834
Kapkoros Girls Sec. School	KCB	1119743370		1,690
Kapcherop Boys Sec. School	KCB	1131103998		2,035
St. Joseph's Lawich Sec. School	KCB	1112370951		2,877
Yemit Girls Sec. School	KCB	1128761149		80,734
Chebiemit Boys Sec Sch.	KCB	1127643460		112,626
Koisungur Boys Sec School	KCB	1129119998		5,183
Jemunada Sec School	KCB	1137448679		108,924
St Josephs Lelan Sec School	KCB	1179685857		230
Kapterit Sec School	KCB	1134737351		30,135
Kamoi Sec School	KCB	1112861610		2,492
Hossen Sec School	KCB	1124367683		169,765
St Benedicts Aror Girls Sec. School	KCB	1131099699		16,855
Sebelit Primary School	KCB	1180066103		700
Kamoi Primary School	KCB	1183533136		1,837
Kipsero Pry School	KCB	1201176697		(106)
Kipieget Primary School	KCB	1183842708		364,985
Kipteber Primary School	KCB	1176841211		75
Chesubet Primary School	KCB	1176774239		141,533
Nerkwo Primary School	KCB	1199540897		16,160
Kaptabuk Primary School	KCB	1136946616		29,780
Kamurto Primary School	KCB	1200358112		381,680
Kolelach Primary Sch	KCB	1145639445		119,607
Bishop Kewasis Primary Sch	KCB	1138358673		(830)
Chepkawai Primary School	KCB	1182623093		481,435
Chemurgoi Pry School	KCB	1129228487		220
Koitolial Primary School	KCB	1135605580		1,054
Tunyo Primary School	KCB	1201363918		7,780
Kuserwo Primary School	KCB	1135179573		185,452
Kokwongoi Primry School	KCB	1180166647		465
Kipkundul Primary School	KCB	1131072219		1,925
Chemulany Primary School	KCB	1109495706		682
Kaptalamwa Pry School	KCB	1129705943		72,755
Kibirech Pry School	KCB	1201027462		3,720
Kerer Pry School	KCB	1201998093		29,775
Kilos Pry School	KCB	1167584856		342,647
Kabarar Pry School	KCB	1134825234		667

**National Government Constituencies Development Fund (NGCDF)-Marakwet West  
Constituency  
Notes to the Financial Statements for the year ended June 30, 2018**

PMC	BANK	ACCOUNT NO.	Bank Balance	Bank Balance
			2017/18	2016/17
			Kshs	Kshs
Chepsigor Fry School	KCB	1131014847		1,159
Kapsait Primary School	KCB	1183113595		440
Kibikos Primary School	KCB	1200358546		40
Nerkwo Small Home	KCB	1201579589		635
Chogoo Fry School	KCB	1134980930		517
Kipsetan Fry School	KCB	1131071948		42,335
Chemosong Primary School	KCB	1204873720		1,775
Cheptulon Primary School	KCB	1169763162		29,860
Seret Primary School	KCB	1183960689		664
Kaptiony Primary School	KCB	1133554636		60,200
Kipsinot Primary School	KCB	1127975196		3,255
Moek Kapkures Primary School	KCB	1182313930		181,529
Kipekrmen Primary School	KCB KAPSOWAR	1176750151		2,440
Koibarak Primary School	KCB	1183722648		314,313
Kapchebit Primary School	KCB	1170372650		1,280,560
Kapsumai Primary School	KCB	1207092312		2,710
Kapsiw Primary School	KCB	1127265857		290
Kapsigot Primary School	KCB	1179043030		28,950
Kaptomut Primary School	KCB	1207818739		498,755
Metibelio Primary School	KCB	1183115644		46,215
Simbeiywet Primary School	KCB	1177455358		58,200
Kimungu Primary School	KCB KAPSOWAR	1208448579		12,775
Kipsambach Primary School	KCB KITALE	1178077217		160
Kipkermen Primry School	KCB KAPSOWAR	1176750151		2,440
Sebelit Primary School	KCB KAPSOWAR	1180066103		700
Kilima Primary School	KCB	1204223726		127,530
Kamoi Primary School	KCB	1183533136		1,837
Kipsero Fry School	KCB	1201176697		(106)
Kipleget Primary School	KCB	1183842708		364,985
Kipteber Primary School	KCB	1176841211		75
Chesubet Primary School	KCB	1176774239		141,533
Nerkwo Primary School	KCB	1199540897		16,160
Kaptabuk Primary School	KCB	1136946616		29,780
Kamurto Primary School	KCB	1200358112		381,680
Bishop Kewasis Primary Sch	KCB	1138358673		(830)
Chemurgoi Fry School	KCB	1129228487		220
Koitolial Primary School	KCB	1135605580		1,054
Tunyo Primary School	KCB	1201363918		7,780
Kuserwo Primary School	KCB	1135179573		185,452
Kokwongoi Primry School	KCB	1180166647		465

**National Government Constituencies Development Fund (NGCDF)-Marakwet West Constituency**

**Notes to the Financial Statements for the year ended June 30, 2018**

PMC	BANK	ACCOUNT NO.	Bank Balance	Bank Balance
			2017/18	2016/17
			Kshs	Kshs
	KAFSOWAR			
Kipkundul Primary School	KCB	1131072219		1,925
Chemulany Primary School	KCB	1109495706		682
Kaptalamwa Pry School	KCB	1129705943		72,755
Kibirech Pry School	KCB	1201027462		3,720
Kerer Pry School	KCB	1201998093		29,775
	KAFSOWAR			
Kilos Pry School	KCB	1167584856		342,647
	KAFSOWAR			
Kabarar Pry School	KCB	1134825234		667
Chepsigor Pry School	KCB	1131014847		1,159
Kapsait Primary School	KCB	1183113595		440
Kibikos Primary School	KCB	1200358546		40
Nerkwo Small Home	KCB	1201579589		635
Chogoo Pry School	KCB	1134980930		517
Kipsetan Pry School	KCB	1131071948		42,335
Cheptulon Primary School	KCB	1169763162		29,860
Seret Primary School	KCB	1183960689		664
Kipsinot Primary School	KCB	1127975196		3,255
Kipekrmen Primary School	KCB KITALE	114592627		-
Kapkochur Primary School	KCB	1112985247		401,489
Koibarak Primary School	KCB	1183722648		314,313
Kapchebit Primary School	KCB	1170572650		1,280,560
Kapsumai Primary School	KCB	1207092312		2,710
Kapsiget Primary School	KCB	1179043030		28,950
Kaptomut Primary School	KCB	1207818739		498,755
Metibelio Primary School	KCB	1183115644		46,215
Simbeywet Primary School	KCB	1177455358		58,200
Kimungu Primary School	KCB	1208448579		12,775
Kipsambach Primary School	KCB KITALE	1178077217		160
Yatoi Primary School	KCB	1104151162		108,460
Soiyo Primary School	KCB	1151660205		188,688
Sitoton Primary School	KCB	1146537778		39,414
Kapengong Primary School	KCB	1129950743		1,452
Kasubwa Primary School	KCB	1127265296		335
Terikmoi Primary School	KCB	1145640206		61,949
Kapcherop Primary School	KCB	1176749897		177,785
Kiplegetet Primary School	KCB	1183842708		364,985
Litei Primary School	KCB	1129077241		1,585
Emkew Primary School	KCB	1206173173		995
Chebororwa Home For Physical Health	KCB KITALE	1142980286		193,196
St. Joseph's Kipkutee Primary School	KCB	1171920849		1,870