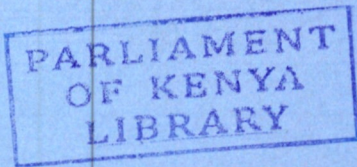


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

*Paper Laid on the
Table of the
House by the
Leader of the
Majority Party on
Wednesday*

OF

THE AUDITOR-GENERAL

29/08/2018

ON

(Afternoon)

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
MARAkwET EAST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2017**



**CONSTITUENCY DEVELOPMENT FUND- MARAKWET
EAST CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

OFFICE OF THE AUDITOR GENERAL
ELDORET HUB

13 JUL 2018

RECEIVED

P.O. Box 2751 - 30100, ELDORET

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2017

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

NG-CONSTITUENCY DEVELOPMENT FUND – MARAKWET EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new act was enacted in 2015, being the National Government Constituencies development fund act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDF) is under the Ministry of Devolution and Planning. The objective of the fund is to provide mechanisms for supplementing implementation of the National Government development agenda at the constituency level.

(b) Key Management

The *MARAKWET EAST Constituency's* day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. Constituency Development Fund Committee (CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Edwin Siele
3.	District Accountant	Rebecca Biwott

(d) Fiduciary Oversight Arrangements

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

1. Mr Noah Kiptoo- Man (Youth)
2. Mr Stephen Sangalo-Deputy County Commissioner
3. Mrs Emily Kimosop- Woman adult
4. Mr Dornic Kipkosgei- Nominee of the constituency office (Male)
5. Mrs Monicah Komen- Nominee of the constituency office (Female)
6. Mrs Beatrice Kaino-Woman (Youth)
7. Mr Julius Chesir-Representative of persons living with disability
8. Mr Joseph Itok- Man (Adult)
9. Mr Bethwel Bitok- Co-opted member of NG-CDFC

10. Mr Edwin Siele- Fund Account Manager

(e) MARAKWET EAST CDF Headquarters

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

MARAKWET EAST NG-CDF CONTACTS
Telephone: (+254) 728-573-065, (+254) 725-636-810
Email: ngcdfmarakweteast@ngcdf.go.ke

(f) MARAKWET EAST CDF Bankers

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

(g) Independent Auditors

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

(h) 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 CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

The Chairman noted that there was improvement in the implementation of projects, this was due to capacity building done on of PMC's. There is need for the CDF board to increase allocation to bursary/social programmes in Marakwet East since there are many poor but bright students left out who are likely to drop out. The chairman would like to thank all stakeholders in CDF projects in Marakwet East including the project management committees, development partners, and government line ministries.

Sign



CHAIRMAN CDFC

III. STATEMENT OF CDF 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 CDF shall prepare financial statements in respect of that CDF. 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 Marakwet East Constituency is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (period) ended on June 30, 2017. 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 *CDF*; (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 *CDF*; (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 Marakwet East Constituency accepts responsibility for the *CDF'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 *CDF's* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 2017, and of the *CDF's* financial position as at that date. The Accounting Officer in charge of the Marakwet East Constituency further confirms the completeness of the accounting records maintained for the *CDF*, which have been relied upon in the preparation of the *CDF's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Marakwet East Constituency confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF'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 *CDF'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 *CDF's* financial statements were approved and signed by the Accounting Officer on 30/09/2017.

Chairman - CDFC



Fund Account Manager

REPUBLIC OF KENYA

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E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MARAKWET EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Marakwet East Constituency set out on pages 6 to 33, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund - Marakwet East Constituency as at 30 June 2017, 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 Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1.0 Unsupported Expenditure

The statement of receipts and payments reflects transfers to other government units balance of Kshs.41,709,020 relating to funds disbursed to various project management committees (PMCs). However, actual expenditure returns and acknowledgement letters from project management committees were not availed for confirmation.

Under the circumstances, it was not possible to confirm whether the funds totaling Kshs.41,709,020 were actually received and utilized for the budgeted projects in the year under review.

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund - Marakwet East Constituency for the year ended 30 June 2017

2.0 Other Grants and Transfers

2.1 Bursary to Secondary Schools and Tertiary Institutions

The statement of receipts and payments reflects other grants and transfers of Kshs.49,410,946 which include bursary disbursements amounting to Kshs.17,627,843 for secondary schools and Kshs.7,925,280 for tertiary institutions. However, minutes of the bursary subcommittee indicating how the beneficiaries were identified and confirming 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.

Under the circumstances, the regularity of the total bursary disbursements of Kshs.25,553,123 could not be confirmed.

2.2 Security Projects

Included in other grants and transfers figure of Kshs.49,410,946 is disbursements to security projects figure of Kshs.8,890,000. However, the actual expenditure returns from project management committees were not availed for audit verification. Therefore, it was not possible to confirm whether the money was used for the budgeted projects.

Under the circumstances, regularity of the expenditure of Kshs.8,890,000 on security projects could not be confirmed.

2.3 Emergency Projects

Included also in other grants and transfers figure of Kshs.49,410,946 is disbursements to emergency projects balance of Kshs.7,764,827. However, the actual expenditure returns from project management committees were not availed for audit verification. Therefore, it was not possible to confirm whether the money was used for the budgeted projects.

Consequently, the regularity of the expenditure of Kshs.7,764,827 on emergency projects could not be confirmed.

2.4 Sports Projects

Other grants and transfers figure of Kshs.49,410,946 further includes disbursements to sports projects balance of Kshs.743,829 as disclosed in note 7 to the financial statements. However, the actual expenditure returns together with procurement records from the project management committees to show how the funds were utilized were not availed for audit verification. Therefore, it was not possible to confirm whether the money was used for the budgeted projects.

Under the circumstances, regularity of the expenditure of Kshs.743,829 on sports projects could not be confirmed.

2.5 Environmental Projects

Other grants and transfers figure of Kshs.49,410,946 further includes disbursements to emergency projects balance of Kshs.1,959,167 as disclosed in note 7 to the financial statements. However, the actual expenditure returns from the project management committees to show how the funds were utilized were not availed for audit verification. Therefore, it was not possible to confirm whether the money was used for the budgeted projects.

Consequently, the regularity of the expenditure of Kshs.1,959,167 on environment projects could not be confirmed

3.0 Cash and Cash Equivalents

3.1 Bank Balances

The statement of assets reflects a bank balance of Kshs.8,026,844. The bank reconciliation statement for the month of June 2017 reflects un-presented cheques amounting to Kshs.2,931,772 which had not been reversed in the cash book. In addition, details indicating when the un-presented cheques were subsequently cleared by the banks were not provided for audit review.

Consequently, the accuracy and completeness of the bank balance of Kshs.8,026,844 could not be confirmed.

3.2 Project Management Committee Balances

Note 15 to the financial statements shows project management committee account balances of Kshs.10,290,191 as summarized in annex 5 to the financial statements in respect of unutilized funds with the project management committees. However, cash books, bank confirmation certificates and bank reconciliation statements from the project management committees were not availed for audit review.

Under the circumstances, the accuracy, completeness and existences of the project management committees balance of Kshs.10,290,191 as at 30 June 2017 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituency Development Fund - Marakwet East 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 matters described in

the Basis for Adverse Opinion and Other Matter sections, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1.0 Budget Control and Performance

1.1 Budget Performance

During the year under review, the Fund had an approved budget of Kshs.141,718,646 against an expenditure of Kshs.101,743,530 or 72 % resulting in an under-expenditure of Kshs.39,975,116 or 28% of the approved budget as detailed below:

Project Name	Approved Amount (Kshs.)	Actual Expenditure (Kshs.)	Budget Utilization Difference (Kshs)	Utilization (%)
Compensation of employees	2,956,000	2,738,318	217,682	7
Use of goods and Services	12,704,151	7,734,646	4,969,505	61
Transfers to other government units	53,009,020	41,709,020	11,300,000	79
Other grants and transfers	73,049,475	49,362,946	23,686,529	68
Acquisition of assets	0.00	198,000	(198,000)	0
Total	141,718,646	101,743,530	39,975,116	72

Overall, from the above analysis, it is evident that the CDF under-spent on most of its budget lines with other grants and transfers with the highest amount of unutilized allocation of Kshs.23,686,529 followed by transfers to other government units of Kshs.11,300,000, use of goods and services of Kshs.4,969,505 and compensation of employees of Kshs.217,682. The management has not explained the failure to utilize all the funds budgeted for despite receiving the entire budgeted amount of Kshs.141,718,646 from the National Government Constituencies Development Board. In addition, no evidence has been provided to confirm whether the over expenditure totaling Kshs.198,000 on acquisition of assets was approved by the board.

Consequently, the citizens of Marakwet East constituency were denied the benefits that would have accrued from the projects that were to be implemented.

2.0 Project Implementation

During the financial year, Marakwet East disbursed Kshs.70,431,034.43 to ninety (90) projects. Out of these five (5) projects with an amount of Kshs.1,700,000 were complete and in use, thirty six (36) projects with a budget of Kshs.45,302,014.01 were ongoing while forty nine (49) projects with an amount of Kshs.23,429,020.42 were either new or not started, as follows:

No.	Year	Completed projects Project Name	Activity		Disbursement to PMCs	Status	Remark
1	2016/ 2017	Tenderwa primary school	Windows, doors and painting of two classes	30/06/2017	200,000.00	complete	complete in use
2	2016/ 2017	Maina pri school	Plastering, flooring, doors and windows of 3 classes	30/06/2017	500,000.00	complete	handed over
3	2016/ 2017	Kabetwa primary school	Construction of Gate	30/06/2017	300,000.00	complete	handed over
4	2016/ 2017	Queen of peace cheseger pri school	window glasses, painting and wiring of 5 classrooms	30/06/2017	400,000.00	complete	In use
5	2016/ 2017	Chesongoch small home	Painting, window glasses of 2 classrooms	30/06/2017	300,000.00	complete	handed over
				Sub Total	1,700,000.00		
On Going Projects							
6	2016/ 2017	Bursary Secondary Schools	Payment of bursary to needy students in secondary schools	30/06/2017	16,533,014.01	ongoing	ongoing
7	2016/ 2017	Bursary Tertiary Schools	Payment of bursary to needy students in tertiary institutions	30/06/2017	9,969,000.00	ongoing	ongoing
8	2016/ 2017	Kararia primary school	plastering in & out of 2 classes	30/06/2017	400,000.00	ongoing	plastered in
9	2016/ 2017	Kabiego primary school	plastering of four classes	30/06/2017	400,000.00	ongoing	plastering
10	2016/ 2017	Kilangata primary school	Wiring flooring and painting of three classrooms	30/06/2017	200,000.00	ongoing	flooring complete
11	2016/ 2017	Kapkeny primary school	Roofing, cubes, plaster and flooring of dormitory third phase	30/06/2017	900,000.00	ongoing	materials on site
12	2016/ 2017	Kaptora pri school	Roofing, plaster, flooring, doors and windows of dormitory third phase	30/06/2017	900,000.00	ongoing	not paid
13	2016/ 2017	Chugor pri school	Construction of septic tank to completion	30/06/2017	500,000.00	ongoing	not paid
14	2016/ 2017	Itum primary school	Plastering, painting, doors and windows one classroom last phase	30/06/2017	200,000.00	ongoing	complete in use
15	2016/ 2017	Chesoi school for deaf	Plastering, flooring, windows and doors of one classroom	30/06/2017	250,000.00	ongoing	roofing
16	2016/ 2017	Kapkuto pri school	Skirting, window glasses and verandah of 1 classroom	30/06/2017	200,000.00	ongoing	not paid
17	2016/ 2017	Ratia primary	Painting, verandah and wiring of 2 classrooms	30/06/2017	200,000.00	ongoing	plastered
18	2016/ 2017	Kimongo pri school	plastering, doors and windows, flooring and painting 8 classes	30/06/2017	700,000.00	ongoing	materials on site
19	2016/ 2017	Chemisto primary school	doors, windows, painting of three classrooms	30/06/2017	600,000.00	ongoing	tendering

20	2016/ 2017	Mungwa primary school	Doors, windows, painting and plaster of four classrooms	30/06/2017	600,000 00	ongoing	tendering
21	2016/ 2017	Boroko primary school	plaster, flooring, doors, windows of 4 classrooms	30/06/2017	800,000.00	ongoing	not paid
22	2016/ 2017	Kamogo primary school	Flooring, painting, doors and windows of 2 classrooms	30/06/2017	300,000.00	ongoing	roofing
23	2016/ 2017	Maron primary school	Plaster, painting, doors, windows and flooring of four classrooms	30/06/2017	400,000.00	ongoing	tendering
24	2016/ 2017	Chorwa primary school	Roofing, plaster, flooring and windows of dormitory	30/06/2017	900,000.00	ongoing	cubicles
25	2016/ 2017	Kapkobil primary school	Wiring, flooring, verandah, skirting, painting and fascia board of Dormitory	30/06/2017	500,000.00	ongoing	not paid
26	2016/ 2017	Chemworor primary school	Construction of 1 classroom to completion	30/06/2017	500,000.00	ongoing	roofing
27	2016/ 2017	St. Augustine kapyego sec school	Doors, windows, plaster, flooring, of dining hall	30/06/2017	500,000.00	ongoing	roofing
28	2016/ 2017	St. mary's mon sec school	Plaster, doors, windows, flooring of staff houses	30/06/2017	800,000 00	ongoing	lintel
29	2016/ 2017	Sambirir girls sec school	Walling, roofing and verandah of library and ICT	30/06/2017	500,000.00	ongoing	first floor slab
30	2016/ 2017	Sambirir com. Library	For roofing & doors, windows, plaster of a library	30/06/2017	1,250,000.00	ongoing	roofing
31	2016/ 2017	Sambirir boys sec school	Painting, wiring, verandah of dormitory	30/06/2017	500,000 00	ongoing	painted
32	2016/ 2017	Kipkaner day sec school	Wiring, painting, flooring & verandah of administration block	30/06/2017	500,000.00	ongoing	plastered
33	2016/ 2017	Queen of peace sec sch	Walling and roofing of dormitory	30/06/2017	1,000,000 00	ongoing	slab
34	2016/ 2017	Cheptobot chief's office	Roofing, plastering, doors, windows and painting of a chiefs office	30/06/2017	500,000 00	ongoing	painted
35	2016/ 2017	Tenderwa Asst, chief's office	Roofing, plastering, doors, windows and painting of a chiefs office	30/06/2017	500,000 00	ongoing	plastered in
36	2016/ 2017	Kipkaner chief's office	Roofing, plastering painting and flooring	30/06/2017	500,000 00	ongoing	window level
37	2016/ 2017	Kiptumbur chief's office	Plastering, painting, flooring and pit latrine	30/06/2017	200,000 00	ongoing	roofing
38	2016/ 2017	Sambirir chief's office	Roofing, plastering, painting doors & windows	30/06/2017	500,000 00	ongoing	roofing
39	2016/ 2017	Chebilil chief's office	Plastering, painting, of chiefs office	30/06/2017	200,000 00	ongoing	roofing
40	2016/ 2017	Kipchumwa chief's office	Roofing & plaster doors and windows of office	30/06/2017	500,000 00	ongoing	roofing

41	2016/ 2017	Mogil day sec school	Walling and roofing of dining hall	30/06/2017	1,400,000.00	ongoing	3 course walling
				Sub Total	45,302,014.01		
New and Not started Projects							
42	2016/ 2017	Boroko primary school	Purchase and supply of sport equipment to schools	30/06/2017	50,000.00	new	not paid
43	2016/ 2017	Muswon primary school	Purchase and supply of sport equipment to schools	30/06/2017	50,000.00	new	not paid
44	2016/ 2017	Chesetan primary school	Purchase and supply of sport equipment to schools	30/06/2017	50,000.00	new	not paid
45	2016/ 2017	Kapero primary school	Purchase and supply of sport equipment to schools	30/06/2017	50,000.00	new	not paid
46	2016/ 2017	Kaptobendo primary school	Purchase and supply of sport equipment to schools	30/06/2017	50,000.00	new	not paid
47	2016/ 2017	Maron primary school	Purchase and supply of sport equipment to schools	30/06/2017	50,000.00	new	not paid
48	2016/ 2017	Mkeno primary school	Purchase and supply of sport equipment to schools	30/06/2017	50,000.00	new	not paid
49	2016/ 2017	Koisabul primary school	Purchase and supply of sport equipment to schools	30/06/2017	50,000.00	new	not paid
50	2016/ 2017	Kalya primary school	purchase and planting of tree seedlings	30/06/2017	50,000.00	new	not paid
51	2016/ 2017	Kapkain primary school	purchase and planting of tree seedlings	30/06/2017	50,000.00	new	not paid
52	2016/ 2017	Kapkeny primary school	purchase and planting of tree seedlings	30/06/2017	50,000.00	new	not paid
53	2016/ 2017	Wewo primary school	purchase and planting of tree seedlings	30/06/2017	35,000.00	new	not paid
54	2016/ 2017	Chelimwo primary school	purchase and planting of tree seedlings	30/06/2017	35,000.00	new	not started
55	2016/ 2017	Kapchelaga primary school	construction of one classroom to completion	30/06/2017	500,000.00	new	tendering
56	2016/ 2017	Kaptobendo pri school	construction of classroom to completion	30/06/2017	500,000.00	new	tendering
57	2016/ 2017	Cheptobot pri school	construction of classroom to completion	30/06/2017	500,000.00	new	plastered
58	2016/ 2017	Mokwony pr school	Construction of 1 classroom to completion	30/06/2017	500,000.00	new	not paid
59	2016/ 2017	Muswon pri school	Plastering, flooring, doors and windows of three classrooms	30/06/2017	500,000.00	new	not paid
60	2016/ 2017	St. peter's korion pri school	construction of one classroom to completion	30/06/2017	500,000.00	new	not paid
61	2016/ 2017	Matum pri school	Construction of 1 new class to completion	30/06/2017	500,000.00	new	tendering
62	2016/ 2017	Chelimwo pri school	Flooring, doors and window panes of 2 classrooms	30/06/2017	400,000.00	new	tendering

63	2016/ 2017	Embomir pri school	Plaster, painting flooring, doors, windows of 2 classes	30/06/2017	300,000.00	new	not started
64	2016/ 2017	Liter primary school	Plaster, painting flooring, doors, windows of 2 classes	30/06/2017	400,000.00	new	tendering
65	2016/ 2017	Kapkain primary school	Construction of Gate	30/06/2017	300,000.00	new	painting
66	2016/ 2017	Mkeno primary school	plaster, flooring, doors, windows of 4 classrooms	30/06/2017	500,000.00	new	tendering
67	2016/ 2017	Cheptany primary school	Construction of 1 classroom to roofing	30/06/2017	500,000 00	new	lintel
68	2016/ 2017	Wewo primary school	Construction of 1 classroom to completion	30/06/2017	500,000 00	new	window level
69	2016/ 2017	Meuno primary school	Construction of 1 classroom to roofing	30/06/2017	500,000.00	new	tendering
70	2016/ 2017	Kerbut primary school	Construction of 1 classroom to completion	30/06/2017	500,000 00	new	tendering
71	2016/ 2017	Endiwa primary school	Construction of 1 classroom to roofing	30/06/2017	500,000.00	new	not paid
72	2016/ 2017	Kimitel primary school	Construction of 1 classroom to completion	30/06/2017	500,000.00	new	materials on site
73	2016/ 2017	Kreel primary school	Construction of 1 classroom to completion	30/06/2017	500,000 00	new	wall plate
74	2016/ 2017	Sebero primary school	Construction of 1 classroom to completion	30/06/2017	500,000.00	new	roofing
75	2016/ 2017	Kalya primary school	Construction of 1 classroom to completion	30/06/2017	509,020.42	new	roofing
76	2016/ 2017	Mogil primary school	Roofing, flooring, shutters of 3 classrooms	30/06/2017	600,000.00	new	not paid
77	2016/ 2017	Tirap primary school	Construction of 1 classroom to completion	30/06/2017	500,000.00	new	not paid
78	2016/ 2017	Kasokotow Primary school	Construction of 1 classroom to completion	30/06/2017	500,000.00	new	lintel
79	2016/ 2017	Metipsoo primary school	Construction of 1 classroom to completion	30/06/2017	500,000.00	new	plastered in
80	2016/ 2017	Kapyego police station	Construction of 4 staff houses	30/06/2017	1,000,000 00	new	not started
81	2016/ 2017	Murkutwa AP Camp	Construction of staff houses Kshs 2,000,000, toilets Kshs 500,000 and office block Kshs 1,000,000	30/06/2017	3,500,000.00	new	plastered
82	2016/ 2017	Tuturing Assistant chiefs office	Construction of assistant chiefs office up to roofing stage	30/06/2017	500,000.00	new	window level
83	2016/ 2017	Chesoi pri school	Flooring, window glasses, and wiring of four classes	30/06/2017	800,000 00	not paid	not started

84	2016/2017	St.michael sec school embobut	Flooring, doors, windows, plaster and painting of 4 classrooms	30/06/2017	500,000.00	not paid	not started
85	2016/2017	Mokoro chief s office	Construction of 2 toilets	30/06/2017	200,000.00	not paid	painted in
86	2016/2017	Ketut chief s office	Roofing, plastering, painting and windows of chiefs office	30/06/2017	200,000.00	not paid	lintel
87	2016/2017	Endul Assistant chief s office	Painting, & fixing of window glasses	30/06/2017	200,000.00	not paid	not started
88	2016/2017	Kamogo chief s office	For painting ,fixing of ceilings & window glasses	30/06/2017	400,000.00	not paid	not started
89	2016/2017	Kapsicha Assistant chiefs office	Construction of assistant chiefs office up to roofing stage	30/06/2017	500,000.00	not paid	not started
90	2016/2017	Marakwet East sub-county headquarters	Purchase of 6acreas of land for expansion of district headquarters	30/06/2017	3,000,000.00	not paid	not started
				Sub Total	23,429,020.42		
				Grand Total	70,431,034.43		

Projects which are not implemented as planned impact negatively on the delivery of services to the people of Marakwet East Constituency. There may be need for the Fund management therefore to re-look at its budget formulation with a view to focusing on priority areas.

3.0 Project verification

During the year under review, nine (9) projects costing Kshs.8,100,000 were verified in the month of May 2018 and the following observations were made as summarized below:

S/No	Project Name	Project Activity	Amount Paid As At 30.06.2017	Level of Completion As At 24.05.2018	Remarks
1	Chechan Primary School	Construction of 1 classroom	500,000	Not Complete and not In use	construction of 1 classroom, however, two classrooms were constructed for the same amount using bricks, roofed using gull sheet, finishing incomplete (no flooring, no plastering, no doors and no painting)

S/No	Project Name	Project Activity	Amount Paid As At 30.06.2017	Level of Completion As At 24.05.2018	Remarks
2	Lukuget Primary School	Construction of 1 classroom	500,000	No building.	Received Kshs.500,000 for the construction of one classroom. However, the funds were diverted for another project (Fencing and gate Construction) which was done without approval. Gate was not painted. Materials were on site – poles and barbed wire. The project is 75% complete.
3	Ishmael Chelanga Sec. School	Construction of laboratory	1,000,000	Not Complete and not In use	The laboratory is not complete – no doors, windows and flooring not yet on the slab.
4	St. Michael Sec. School	Construction of 4 NO. classrooms	1,000,000	Not Complete and not In use	St. Michael Sec. School received Kshs.1,000,000 for construction of 4 classrooms on 16/10/2016. The project is incomplete – no roofing, no windows, no doors, no flooring, no plastering. The project seem to have been abandoned.
5	Mungwa Pry School	Completion of 4 classroom	600,000	Complete and in use	Plastering, windows and doors are complete in all 4 classes except painting
6	Cheptob ot Pry School	Construction of 1 classroom	500,000	Complete and in use	The building is complete and in use
7	Kapyego Secondary School	Construction of dining hall	2,000,000	Not Complete and not In use	Walling, Slab and roofing are complete
8	Chewese w Boys School	Construction of dormitory	1,000,000	Not Complete and not In use	The foundation has been dug but not filled with materials on site.
9	Queen of Peace Secondary School	Construction of a dormitory	1,000,000	Not Complete and not In use	The construction is up to the window level; the wall has all the partitions.
		Total	8,100,000		

Consequently, the people of Marakwet East constituency may not have received value for money for Kshs.8,100,000 spent on the nine (9) uncompleted projects.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Constituencies Development Fund - Keiyo North Development Fund 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 matters described in the Basis for Adverse Opinion and Other Matter sections, I have determined that there are no other Key Audit Matters to communicate in my report.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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 such 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.

In preparing the financial statements, management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to cease operations.

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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 of Kenya. 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 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.

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

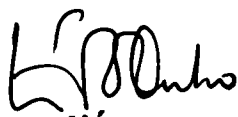
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and for the purpose of giving an assurance on the effectiveness of the Fund's 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 Fund's ability to continue offering 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 consolidated/ financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue offering services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities 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

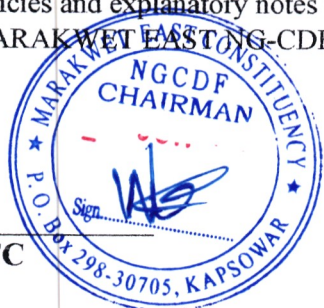
01 August 2018

CONSTITUENCIES DEVELOPMENT FUND – MARAKWET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2017

	Note	2016-2017 Ksh	2015-2016 Re-stated
RECEIPTS			
Transfers from Other Government Entities	1	49,948,276	111,574,323
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	43,300
TOTAL RECEIPTS		49,948,276	111,617,623
PAYMENTS			
Compensation of Employees	4	26,90,318	1,840,967
Use of goods and services	5	7,734,646	6,940,102
Transfers to Other Government Units	6	41,709,020	23,909,483
Other grants and transfers	7	49,410,946	46,714,335
Acquisition of Assets	8	198,600	449,000
Other Payments		-	-
TOTAL PAYMENTS		101,743,530	79,853,887
SURPLUS/DEFICIT		(51,795,254)	31,763,736

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MARAKWET EAST NG-CDF financial statements were approved on 30/09/2017 and signed by:



Chairman - CDFC

Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – MARAKWET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

V. STATEMENT OF ASSETS AS AT 30TH JUNE 2017

	Note	2016-2017 Ksh	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	8,026,844	59,811,209
Cash Balances (cash at hand)	12B	-	10,888
Outstanding Imprests	12C	-	-
TOTAL FINANCIAL ASSETS		8,026,844	59,822,097
 REPRESENTED BY			
Fund balance b/fwd	13	59,822,097	28,058,360
Surplus/Deficit for the year		(51,795,253)	31,763,737
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		8,026,844	59,822,097

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MARAKWET EAST NG-CDF financial statements were approved on 30/09/2017 and signed by:

Chairman - CDFC



Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – MARAKWET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

VI. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2017

		2016-2017	2015-2016
	Notes	Ksh	Re-stated
Receipts for operating income			
Transfers from CDF Board	1	49,948,276	111,574,323
Other Receipts	3	=	43,300
Total receipts for operating income		<u>49,948,276</u>	<u>111,617,623</u>
Payments for operating expenses			
Compensation of Employees	4	2,690,318	1,840,967
Use of goods and services	5	7,734,645	6,940,102
Transfers to Other Government Units	6	41,709,020	23,909,483
Other grants and transfers	7	49,410,946	46,714,335
Other Payments		-	
Total payments for operating expenses		<u>101,544,929</u>	<u>79,404,887</u>
Adjusted for:			
Adjustments during the year			
Net cash flow from operating activities		(51,586,653)	32,212,736
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	8	(198,600)	(449,000)
Net cash flows from Investing Activities		(198,600)	(449,000)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	10	59,822,097	28,058,360
Cash and cash equivalent at END of the year	9A	8,026,844	59,822,097

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MARAKWET EAST NG-CDF financial statements were approved on 30/09/2017 and signed by:

Chairman CDFC



Fund Account Manager

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED
SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30 JUNE 2017

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,552	59,822,094	141,718,646	109,770,370	31,948,276	77%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTALS	81,896,552	59,822,094	141,718,646	109,770,370	31,948,276	77%
PAYMENTS						
Compensation of Employees	1,956,000	1,000,000	2,956,000	2,738,318	205,682	7%
Use of goods and services	5,414,619	7,289,461	12,704,151	7,734,646	2,312,345	49%
Transfers to Other Government Units	30,909,020	22,100,000	53,009,020	41,709,020	11,300,000	21%
Other grants and transfers	43,616,842	29,432,633	73,049,475	49,362,946	23,686,529	32%
Acquisition of Assets	-	-	-	198,600	(198,600)	-
Other Payments	-	-	-	-	-	-
TOTALS	81,896,552	59,822,094	141,718,646	101,743,529	39,975,117	-

The MARAKWET EAST DISTRICT CONSTITUENCY Financial Statements were approved on 30/09/2017 and signed by:

Chairman CDF



Fund Account Manager

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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *CDF*. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *CDF*.

2. Recognition of revenue and expenses

The *CDF* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *CDF*. In addition, the *CDF* recognises all expenses when the event occurs and the related cash has actually been paid out by the *CDF*.

3. In-kind contributions

In-kind contributions are donations that are made to the *CDF* 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 *CDF* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST

For the year ended June 30, 2017

officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

5. 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 *CDF* 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.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *CDF's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *CDF's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. 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 June 30, 2017.

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST
For the year ended June 30, 2017

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015 - 2016
	Ksh	Kshs
CDF Board		
AIE NO. A829917	4,094,827	
AIE NO. A855059	36,853,449	
AIE NO. A839735	9,000,000	
AIE NO. A724126		10,000,000
AIE NO. A796330		10,000,000
AIE NO. A820612		20,000,000
AIE NO. A820843		15,000,000
AIE NO. A825736		56,574,323
TOTAL	49,948,276	111,574,323

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of office and general equipment	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	5,300
Other Receipts Not Classified Elsewhere	-	38,000
Total	-	43,300

4. COMPENSATION OF EMPLOYEES

	2016 - 2017	2015-2016
	Kshs	Restated
Basic wages of contractual employees	2,690,318	1,840,967
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	-	-
Total	2,690,318	1,840,967

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2016 - 2017	2015-2016
	Kshs	Restated
Utilities, supplies and services	1,347,122	106,960
Communication, supplies and services		-
Domestic travel and subsistence		-
Printing, advertising and information supplies & services		-
Bank charges	181,000	110,630
Training expenses		-
Committee expenses	5,475,300	5,837,912
Insurance costs	88,275	24,600
Specialized materials and services		
Fuel, Oil, and lubricants	621,000	850,000
Electricity	21,948	-
Other operating expenses		10,000
Routine maintenance – vehicles and other transport equipment		-
Routine maintenance – other assets		-
Total	7,734,645	6,940,102

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT UNITS

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools	29,209,020	17,909,483
Transfers to secondary schools	12,500,000	6,000,000
TOTAL	41,709,020	23,909,483

7. OTHER GRANTS AND TRANSFERS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary – secondary schools	17,627,843	16,987,395.00
Bursary – tertiary institutions	7,925,280	8,648,497.00
Bursary – special schools	-	-
Mock & CAT	-	169,000.00
Water projects	4,500,000	6,000,000.00
Agriculture projects	-	500,000.00
Electricity projects	-	-
Security projects	8,890,000	5,850,000.00
Roads projects	-	-
Sports projects	743,829	2,606,104.00
Environment projects	1,959,167	1,842,840.00
Emergency projects	7,764,827	4,110,500.00
Transfers to health institutions	-	-
Total	49,410,946	46,714,335.00

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2016 - 2017	2015 - 2016
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	198,600	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	449,000
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	198,600	449,000

9 A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	Ksh	Ksh
<i>Equity Kapsowar Branch A/c No 1570261546678</i>	8,026,844	59,811,209
Total	8,026,844	59,811,209

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST
For the year ended June 30, 2017

9 B: CASH IN HAND)		
	2016 - 2017	2015 - 2016
	Kshs (30/6/2017)	Kshs (30/6/2016)
Treasury	-	10,888
Other receipts	-	-
Total	-	10,888

9 C: OUTSTANDING IMPRESTS			
<i>Name of Officer</i>	Date imprest taken	<i>2016/2017</i>	<i>2015/2016</i>
		<i>Kshs</i>	<i>Kshs</i>
<i>Outstanding imprests</i>		-	-
<i>Total</i>		-	-

10. BALANCES BROUGHT FORWARD

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	59,822,097	28,058,360
Cash in hand	-	-
Imprest	-	-
Total	59,822,097	28,058,360

11. PRIOR YEAR ADJUSTMENTS		
	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST
For the year ended June 30, 2017

12	OTHER IMPORTANT DISCLOSURES	
	2016 - 2017	2015 - 2016
PENDING ACCOUNTS PAYABLE	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
TOTAL	-	-

13: PENDING STAFF PAYABLES	2016 - 2017	2015 - 2016
	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others	-	-

14: OTHER PENDING PAYABLES		
	2016-2017	2015-2016
	Kshs	Kshs
Amounts due to other Government entities	16,810,000	22,100,000
Amounts due to other grants and other transfers	14,221,034	29,432,633
Others	917,241	5,041,690
	31,948,275	56,574,323

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST
For the year ended June 30, 2017

15: PMC Account balances (see Annex 5)		
	2016-2017 Kshs	2015-2016 Kshs
PMC account balances	10,290,191	12,812,107
TOTALS	10,290,191	12,812,107

16: AMOUNT RECEIVABLE FROM THE BOARD		
	2016-2017 Kshs	2015-2016 Kshs
Amounts receivable from NG-CDFB	31,948,275.40	56,574,323
Total	31,948,275.40	56,574,323

MARAKWET EAST NG-CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2017

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 2015	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST
For the year ended June 30, 2017

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 2015	Comments
		a	b	c	d=a-c		
Senior Management							
1.		-	-	-	-	-	
2.		-	-	-	-	-	
3.		-	-	-	-	-	
Sub-Total		-			-	-	
Middle Management							
4.		-	-	-	-	-	
5.		-	-	-	-	-	
6.		-	-	-	-	-	
Sub-Total		-			-	-	
Unionisable Employees							
7.		-	-	-	-	-	
8.		-	-	-	-	-	
9.		-	-	-	-	-	
Sub-Total		-			-	-	
Others							
10.		-	-	-	-	-	

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST
For the year ended June 30, 2017

11.				-	-	-	-	-
12.				-	-	-	-	-
	Sub-Total			-				-
	Grand Total			-				-

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.		-		-	-	-	
	Sub-Total						
Amounts due to other grants and other transfers							
2.		-		-	-	-	
	Sub-Total						
Others (specify)							
3.		-		-	-	-	
	Sub-Total						
	Grand Total						

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land	1,200,000	1,200,000
Buildings and structures	12,000,000	12,000,000
Purchase of Vehicles	8,959,043	8,959,043
Purchase of Bicycles & Motorcycles	424,212	424,212
Office equipment, furniture and fittings	523,100	324,500
ICT Equipment, Software and Other ICT Assets	1,163,500	1,163,500
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	24,269,855	24,071,255

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ANNEX 5 – PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17 (Kshs)	Bank Balance 2015/16(Kshs)
CHAWIS PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570266414935	440	00
CHORWA PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264054753	119,365	873,725
NYIRAR PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570262635352	9,940	655
CHELIMWO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264231010	182,196	4,321
MUSWON PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264205214	108,835	520
KAPKUTO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570266863037	11,865	18,595
KOMBASES PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570261124604	1,060	390
KAPKOBIL PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264023478	77	9,132
QUEEN OF PEACE CHESEGER PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570261739240	191,925	90,135
MURKUTWO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570263899187	-201.25	50
ISHMAEL CHELANGA SEC SCH	EQUITY-KAPSOWAR	1570262776347	16,943	12,948
CHEMISTO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570262653284	144,620	555
ST AUGUSTINE KAPYEGO SEC SCH	EQUITY-KAPSOWAR	1570264045144	503,964	3,905
CHEPTANY PRI SCH	EQUITY-KAPSOWAR	1570264231665	515	
NYIRAR CHIEFS OFFICE	EQUITY-KAPSOWAR	1570270180458	3,170	
LITER WATER PROJECT	EQUITY-KAPSOWAR	1570264207479	11,285	1,065
SEGUT WATER PROJECT	EQUITY-KAPSOWAR	1570263753195	825	500,290

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PMC	Bank	Account number	Bank Balance 2016/17 (Kshs)	Bank Balance 2015/16(Kshs)
KAKIPTUL WATER PROJECT	EQUITY-KAPSOWAR	15301636661564	35,125	N/A
KAPCHOGE WATER PROJECT	EQUITY-KAPSOWAR	15702666679153		0
TENDERWA WATER PROJECT	EQUITY-KAPSOWAR	1570263753824	220,675	3,280
EMBOBUT POLICE STATION	EQUITY-KAPSOWAR	1570264359273	3,135	3,135
LITER POLICE STATION	EQUITY-KAPSOWAR	1570262343437	19,970	19,970
CHEBILIL AP LINE	EQUITY-KAPSOWAR	1570261708992	1,263	1,703
MOGIL POLICE STATION	EQUITY-KAPSOWAR	1570264449314	85	770
KIPCHUMWA CHIEFS OFFICE	EQUITY-KAPSOWAR	1570262692350	186,625	3,048
KIPKANER CHIEFS OFFICE	EQUITY-KAPSOWAR	1570266061270	3,260	401,560
ST MARYS MON SECONDARY	EQUITY-KAPSOWAR	1570266548914	501,250	73,360
KIMONGO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570269233373	34,895	0
SANGACH PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264653431	501,330	390
ITUM PRI SCHOOL	EQUITY-KAPSOWAR	1570269995814	-518	0
LUKUGET PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570263833431	329,890	770
SEBERO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264190830	70,115	390
MURKUTWO AP CAMP	EQUITY-KAPSOWAR	1570271424260	90	0
CHESEWEW BOYS SEC SCHOOL	EQUITY-KAPSOWAR	1570271087501	114,980	0
TUTURUNG ASSISTANT CHIEFS OFFICE	EQUITY-KAPSOWAR	1570268837853	939,725	-
MUNGWA PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570271786430	50,460	-
MEUNO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570264235144	350	-
	EQUITY-KAPSOWAR		-	-

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PMC	Bank	Account number	Bank Balance 2016/17 (Kshs)	Bank Balance 2015/16(Kshs)
KASOKOTOW PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570671755916	169,930	-
METIPSOO PRIMARY SCHOOL	EQUITY-KAPSOWAR	1570271743991	6,802	-
SAMBIRIR COMMUNITY LIBRARY	EQUITY-KAPSOWAR	1570262393420	876	14,436
CHEBILIL CHIEFS OFFICE	EQUITY-KAPSOWAR	1570264218132	2,980	-
ENDUL ASSISTANT CHIEFS OFFICE	EQUITY-KAPSOWAR		-	-
KAMOGO CHIEFS OFFICE	EQUITY-KAPSOWAR	1570273274188	0	-
MURKUTWA AP CAMP	EQUITY-KAPSOWAR	1570271087501	114,980	-
KAPSICHA ASSISTANT CHIEFS OFFICE	EQUITY-KAPSOWAR		-	-
MARAKWET EAST SUB-COUNTY HEADQUARTERS	EQUITY-KAPSOWAR	1570271246110	1,040	-
MATUM PRIMARY SCHOOL	EQUITY KAPSOWAR	1570263932649	2,185	-
WEWO PRIMARY SCHOOL	KCB-KAPSOWAR	1135343012	146,115.50	280,709
MARON PRIMARY SCHOOL	KCB-KAPSOWAR	1135282293	400,178	166,338.55
KAMOGO PRIMARY SCHOOL	KCB-KAPSOWAR	1130448673	849.50	2,790.50
MKENO PRIMARY SCHOOL	KCB-KAPSOWAR	1135120455	845.90	820.80
KAPKENY PRIMARY SCHOOL	KCB-KAPSOWAR	1136920218	00	156,791
RATIA PRIMARY SCHOOL	KCB-KAPSOWAR	1148065253	2,257	2,697
KILANGATA PRIMARY SCHOOL	KCB-KAPSOWAR	1106926781	202,411	1,851
KAPSICHA PRIMARY SCHOOL	KCB-KAPSOWAR	1150322349	2,588.50	4,790
KOISABUL PRIMARY SCHOOL	KCB-KAPSOWAR	1136801111 1169983677	72,164.65	2,216.15

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PMC	Bank	Account number	Bank Balance 2016/17 (Kshs)	Bank Balance 2015/16(Kshs)
LUKUGET PRIMARY SCHOOL	KCB-KAPSOWAR	1136808582	00	00
ST PETERS KORION PRIMARY SCHOOL	KCB-KAPSOWAR	1135075603	68,749.15	500,583.30
KAPTORA PRIMARY SCHOOL	KCB-KAPSOWAR	1127186736	4,328.40	258,000.05
MOKWONY PRIMARY SCHOOL	KCB-KAPSOWAR	1135150052	5,319.00	153,729
KAPTOBENDO PRIMARY SCHOOL	KCB-KAPSOWAR	1111075972	489.00	-
KAMASIA PRIMARY SCHOOL	KCB-KAPSOWAR	1113957042	4,328.40	804,174.05
KAPCHELAGA PRIMARY SCHOOL	KCB-KAPSOWAR	1137196505	136,166.50	1,001,522
KAPCHOGE PRIMARY SCHOOL	KCB-KAPSOWAR	1103111817	15,860.80	15,029.75
TEBE PRIMARY SCHOOL	KCB-KAPSOWAR	1138111538	95,633.35	
	KCB-KAPSOWAR	1135612331	801,069.70	164,220.70
TANGUL PRIMARY SCHOOL	KCB-KAPSOWAR	1131575555	14,299.50	226,245
KAMELEI PRIMARY SCHOOL	KCB-KAPSOWAR	1103110896	573,740.50	6,322.05
KAPERO PRIMARY SCHOOL	KCB-KAPSOWAR	1125897643	50,418.10	440.09
TENDERWA PRIMARY SCHOOL	KCB-KAPSOWAR	1135369011	746.40	65,463.10
KAPCHEMURKELDET PRIMARY SCHOOL	KCB-KAPSOWAR	1137061073	1,293.00	238,623
KARARIA PRIMARY SCHOOL	KCB-KAPSOWAR	1137009896	0.00	280
KABIEGO PRIMARY SCHOOL	KCB-KAPSOWAR	1169491650	2,413.80	2,220
KIMUREN PRIMARY SCHOOL	KCB-KAPSOWAR	1147892253	41,574.50	1,970
MAINA PRIMARY SCHOOL	KCB-KAPSOWAR	1180097815	168,689.00	103,600
KUMBULUL PRIMARY SCHOOL	KCB-KAPSOWAR	1130965198	1,620.00	3,820
KOIBARAK PRIMARY SCHOOL	KCB-KAPSOWAR	1135067910	319.50	865

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PMC	Bank	Account number	Bank Balance 2016/17 (Kshs)	Bank Balance 2015/16(Kshs)
CHESONGOCH SMALL HOME	KCB-KAPSOWAR	1138718556	303,239.30	301,152.30
TOT PRIMARY SCHOOL	KCB-KAPSOWAR	1103110063	1,450.40	-0.03
CHESAWACH PRIMARY SCHOOL	KCB-KAPSOWAR	1131308190	2,100.00	1,980
LITER PRIMARY SCHOOL	KCB-KAPSOWAR	1102608777	7,054.20	506,534.45
KABALDAMET PRIMARY SCHOOL	KCB-KAPSOWAR	1178117979	3,315.00	0
BARBERI PRIMARY SCHOOL	KCB-KAPSOWAR	1167891481	6,480.00	3,140
KIMONGO PRIMARY SCHOOL	KCB-KAPSOWAR	1141356035	0	0
EMBOMIR PRIMARY SCHOOL	KCB-KAPSOWAR	1136751890	1,301.60	1,071.35
KIPIEBO PRIMARY SCHOOL	KCB-KAPSOWAR	1130465470	786.60	13,292.90
MOGIL DAY SECONDARY SCHOOL	KCB-KAPSOWAR	1103039156	162,070	0.80
KAPTICH GIRLS SECONDARY SCHOOL	KCB-KAPSOWAR	1133716342	15,190	946
LITER SEOCNDARY SCHOOL	KCB-KAPSOWAR	1135436606	79,955	5,576
KIPKANER DAY SECONDARY SCHOOL	KCB-KAPSOWAR	1103113259	469.73	2,687.13
SAMBIRIR GIRLS SECONDARY SCHOOL	KCB-KAPSOWAR	1137266678	440	1,589,060
CHESEWEW BOYS SECONDARY SCHOOL	KCB-KAPSOWAR	1106940350	65,000	7,448.88
QUEEN OF PEACE SECONDARY SCHOOL	KCB-KAPSOWAR	1135794677	115,545	120,165
ST MICHAEL SECONDARY SCHOOL	KCB-KAPSOWAR	1135257183	442,915	1,014,285
ST PAULS KAPKONDOT SEC SCH	KCB-KAPSOWAR	1125069430	846.5	2,001,650
KAPCHEBAU SEC SCH	KCB-KAPSOWAR	1158544421	376,748.50	27,675
SAMBIRIR BOYS SEC SCH	KCB-KAPSOWAR	1127490167	-	1,636

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PMC	Bank	Account number	Bank Balance 2016/17 (Kshs)	Bank Balance 2015/16(Kshs)
KITECHE WATER PROJECT	KCB-KAPSOWAR	1147759227	978.80	874.1
KESSUM WATER PROJECT	KCB-KAPSOWAR	1157946062	5,898.15	2,870.50
KIPKANER WATER PROJECT	KCB-KAPSOWAR	1118293045	1.05	196,061.20
WEWO WATER PROJECT	KCB-KAPSOWAR	1153886855	4,594.95	1,131.95
KAPYEGO POLICE STATION	KCB-KAPSOWAR	1147835837	-	37,010
MOKORO CHIEFS OFFICE	KCB-KAPSOWAR	1137960884	-	0
KIPTUMBUR CHIEFS OFFICE	KCB-KAPSOWAR	1137052724	1,213	5,833
TENDERWA CHIEFS OFFICE	KCB-KAPSOWAR	1179550374	51,712	499,277.50
CHEPTOBOT CHIEFS OFFICE	KCB-KAPSOWAR	1179478711	39,084.50	161,100
KATILIT PRIMARY SCHOOL	KCB-KAPSOWAR	1135191689	71,414.45	592.50
CHEPTOBOT PRIMARY SCHOOL	KCB-KAPSOWAR	1137335157	N/A	0
CHESETAN PRIMARY SCHOOL	KCB KAPSOWAR	1183902352	28,044	
KABALDAMET PRIMARY SCHOOL	KCB KAPSOWAR	1198683414	120.80	0
ST MARYS MON SEC SCH	KCB KAPSOWAR	1178117979	1,210	1,210
KAPCHEBAU SECONDARY	KCB KAPSOWAR	1103279521	-	1,335
KABETWA PRIMARY SCHOOL	KCB KAPSOWAR	1136975918	-	112,914.75
KREEL PRI SCH	KCB KAPSOWAR	1130959112	4,589.50	-
KERBUT PRI SCH	KCB KAPSOWAR	1180368845	N/A	1,335
KIMITEL PRI SCH	KCB KAPSOWAR	1149202122	500,864.5	-
TOBONGON PRI SCH	KCB KAPSOWAR	1136434178	371,119.95	-
		1136788492	195.00	-

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PMC	Bank	Account number	Bank Balance 2016/17 (Kshs)	Bank Balance 2015/16(Kshs)
BOROKO PRIMARY SCHOOL	KCB KAPSOWAR	1136778918	2,555.00	-
KALYA PRIMARY SCHOOL	KCB KAPSOWAR		-	-
KAPKAIN PRIMARY SCHOOL	KCB KAPSOWAR	1136944087	41,848	-
CHUGOR PRIMARY SCHOOL	KCB KAPSOWAR	1137160551	510,345.90	-
CHESOI PRIMARY SCHOOL	KCB KAPSOWAR		-	-
ENDIWA PRIMARY SCHOOL	KCB KAPSOWAR	1153760347	67,760	-
MOGIL PRIMARY SCHOOL	KCB KAPSOWAR	1136922784	0	-
TIRAP PRIMARY SCHOOL	KCB KAPSOWAR		-	-
CHEMWOROR PRIMARY SCHOOL	KCB KAPSOWAR	1148682791	1,530	-
SAMBIRIR CHIEF'S OFFICE	KCB KAPSOWAR	1200787153	55.00	-
TOTAL			10,290,191.00	12,812,107.37

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
7.0 Other grants and transfers i) Sports	No notification and acceptance of award and signed contract were not available for review, no inspection and acceptance report and acknowledgements by the beneficiaries of the sports equipment to confirm that they were received and taken on charge	Minutes for sub-county primary school sports committee have been availed for audit verification. Notification, acceptance of award, inspection and acceptance report and acknowledgement from beneficiaries are also attached for review. Recommendations have been noted for necessary action	CDFC Tendering committee And FAM	Resolved	N/A
ii) Environment	No advertisement or any other records to confirm that the supplier was competitively identified, notification and acceptance of award, signed contract, inspection and acceptance report and acknowledgements by institutions	Records have been availed including tender advert for supply of tree seedlings, notification and acceptance of award, signed contract, inspection and acceptance report, acknowledgements	CDFC Tendering committee And FAM	Resolved	N/A

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
8.0 Bank balances- Receipts in bank not recorded in cashbook	that received the seedlings were not available for review Bank reconciliation statement for June 2016 has been corrected by updating cashbook with receipts in bank not in cash book of ksh 56, 615, 623.00 and posting of payments in bank statement not in cash book of ksh 110,630. Recommendations have been noted for necessary action	from beneficiaries are attached for review Recommendations have been noted for necessary action	FAM	Resolved	N/A
9.0 Cash balances-	Ksh 10,800 no cash count certificate Cash analysis certificate for ksh 10,088.00 has been availed for audit verification. Recommendations have been noted for necessary action				
11.0 Fixed Asset register	Annex 4 to the financial statements reflects a summary of fixed assets totalling Ksh 449,000. However, the fixed asset register discloses total fixed assets of ksh 22,620,255.00 resulting to unreconciled difference of ksh 22,171,255.00. Fixed asset register as at 30 June 2016 has been updated to include assets acquired in the financial year 2015/2016 of Ksh 449,000. Recommendations have been noted for action		FAM	Resolved	N/A
12.0 Budget control analysis	Over expenditure of ksh 795,223 on committee expenses and acquisition of assets was not approved. The under-expenditure was majorly as a result of delay in disbursement of funds from NG-CDF Board. The AIE of ksh 56,574,323 AIE NO. A825736 dated 14-June-2016 was received almost to the close of financial and therefore most projects spilled over for implementation in the financial year 2016/2017.		FAM	Resolved	N/A

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Timeframe: (<i>Put a date when you expect the issue to be resolved</i>)
	<p>The list of other pending payables includes all projects approved in 2015/2016 but implemented in 2016/2017.</p> <p>The over-expenditure is as result of cumulative prior years administration (committee expenses) unspent balances spent in the financial year in question.</p>				

