

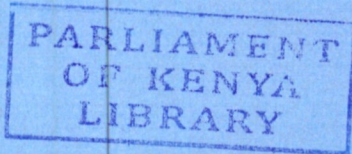
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

Paper Laid on the Table of the House by the leader of the Majority Party on Wednesday 29/08/2018 (Afternoon)



OF

THE AUDITOR-GENERAL

ON

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

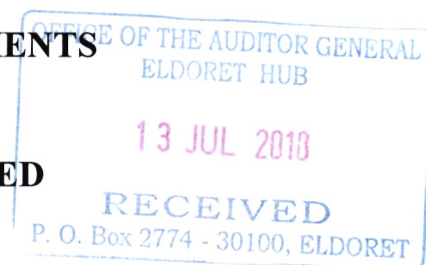
FOR THE YEAR ENDED 30 JUNE 2017



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

REPORTS AND FINANCIAL STATEMENTS

**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 WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

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

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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 amended in 2007 and repealed by the CDF Act of 2013.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 west Constituency's* day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Florence J. Kiprof
3.	Accountant	Alison Mukangula
4.		

(d) Fiduciary Oversight Arrangements

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

(e) NG-CDF Marakwet West Headquarters

P.O. Box 110-30705
KAPSOWAR

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

(f) NG-CDF Marakwet West Contacts

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Website: www.go.ke

(g) NG-CDF Marakwet West Bankers

Equity Bank
Kapsowar Branch
P.O. Box 75104-00200
Nairobi, Kenya

(h) Independent Auditors

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

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

II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

National Government Constituency Development Fund Marakwet West in the Financial Year 2016/2017 was allocated Ksh. 81,896,552. During the Financial Year a total of Ksh. 100,033,896 was received. Out of this a total of Ksh. 59,085,619 was an allocation of financial Year 2015/2016 and the balance of Ksh. 40,948,277 related to the financial year. This leaves a balance of Ksh.40, 948,276 that was not received within the financial year.

NG-CDF Marakwet West achieved 90% of the objectives that were set out in 2013-2017 strategic plan. Some of these plans included; ensuring that every public primary school has at least eight permanent classrooms, every secondary school to have at least one science laboratory, implementing one low cost boarding primary school in every ward, implementing one flagship project per ward and improving the quality of grades in secondary schools through mentorship programmes.

During the financial year 16/17 the NG-CDF committee and stakeholders identified some emerging issues during the process of implementing its projects. The issues included; the need for the establishment of special schools and increasing the proportion of bursary allocation.

However, during the process of implementing its project the committee had challenges that related but not limited to; amount of funds allocated to the constituency compared to the needs of the community was low. We highly recommend that more fund be allocated to the constituencies.

Sign



CHAIRMAN CDFC

NG-CONSTITUENCY DEVELOPMENT FUND- MARAKWET WEST CONSTITUENCY
Reports and Financial Statements for the year ended June 30, 2016

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 agency shall prepare financial statements in respect of that agency. 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 NG-CDF MARAKWET WEST is responsible for the preparation and presentation of the NG-CDF MARAKWET WEST financial statements, which give a true and fair view of the state of affairs of the NG-CDF MARAKWET WEST for and as at the end of the financial year (period) ended on June 30, 2016. 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 NG-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 NG-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 NG-CDF MARAKWET WEST accepts responsibility for the NG-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 NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2016, and of the NG-CDF's financial position as at that date. The Accounting Officer in charge of the NG-CDF MARAKWET WEST further confirms the completeness of the accounting records maintained for the CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NG-CDF MARAKWET WEST confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-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 NG-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 NG-CDF's financial statements were approved and signed by the Accounting Officer on 30th June 2017.



Fund Account Manager



Chairman NG-CDFC

REPUBLIC OF KENYA

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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 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of Constituencies Development Fund - Marakwet West Development Fund set out on pages 5 to 35, which comprise the statement of financial assets at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation 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 Constituencies Development Fund - Marakwet West 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 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.

*Report of the Auditor-General on the Financial Statements of Marakwet West National Government-Constituency
Development Fund for the Year ended 30 June 2017*

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.

2.0 Other Grants and Transfers

The statement of receipts and payments for the year ended 30 June 2017 reflects other grants and transfers of Kshs.44,425,327 which includes 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.

Under the Circumstances, the management breached the law and the accuracy and propriety of the bursary disbursements of Kshs.23,820,284 for the year under review could not be confirmed.

3.0 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 specifications 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.

4.0 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.1,965,986.30 out 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.

5.0 Project Management Committee Balances

Note 15.4 to the financial statements shows project management committee balance figure of Kshs.13,447,697 as summarized in annex 5 to the financial statements.

However cash books, bank confirmation certificates and bank reconciliation statements for the project management committees balances were not availed for audit review.

Under the circumstances, the accuracy and completeness of the project management committees' balance of Kshs.13,447,697 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Constituency 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 matters discussed 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

During the year under review, the Fund had an approved budget of Kshs.163,739,939. During the same period, the Fund incurred expenditure of Kshs.133,747,515 or 75% of the approved budget resulting to under expenditure of Kshs.41,246,029 or 25% of the approved budget as detailed below:

	Final Budget	Actual on Comparable Basis	Variance	%
Receipts	163,739,739	133,747,515	29,992,424	82
Payments				
Compensation of Employees	5,467,787	5,523,520	(55,733)	101
Use of goods and services	12,944,590	11,253,645	1,690,945	87
Transfers to Other Government Units	88,129,733	57,509,773	30,620,000	65
Other Grants and transfers	49,059,899	51,137,561	(2,077,662)	104

Acquisition of Assets	8,137,890	8,323,016	(185,126)	102
Totals	163,739,899	133,747,475	29,992,424	82

The management has not explained what led to under and over utilizing the funds budgeted for.

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

2.0 Project Verification

During the audit, twenty (20) projects with total disbursements amounting to Kshs.16,335,170 were verified between 23 and 24 May 2018 and observations made are as indicated below:

	Project Name	Project Activity	Amount Paid as at 30.06.2017 Kshs.	Level of Completion as at 24.05.2018	Remarks
1	Hossen Secondary School	Construction Dormitory	800,000	On-going	Project commenced in 2013 so far 5 years but not even half way complete. Workmanship is fairly good.
2	St. Peters Marakwet Boys High School	Construction of 4 NO classrooms	2,500,000	Complete and in use	Class rooms completed and in use. Workmanship was good.
3	Nerkwo Small Home	Construction Administration Block	700,000	Complete and but not In use	Administration Block completed but not yet handed over by CDF. Workmanship was good.
4	St Monicah Sinon Secondary School	Construction of 2 NO classrooms	600,000	2 NO Classrooms complete and in use	Class rooms completed and in use. Workmanship was good.
5	Kokwongoi Primary School	Construction of 2 NO classrooms	600,000	3 NO Classrooms not complete but in use	2 NO Class rooms not completed but in use. Classes have no floor, window or doors. 2 NO Classrooms constructed in 2015/16 financial year also in use but not completed they also have no floor, doors nor windows Workmanship was not good.

	Project Name	Project Activity	Amount Paid as at 30.06.2017 Kshs.	Level of Completion as at 24.05.2018	Remarks
6	Kimnai Secondary School	Construction Dining Hall	500,000	Not Complete and not In use	No walls, no slab but roofing has been. It is a co funding project approximated at Kshs.9,700,000 with CDF expected to fund Kshs.5,000,000 and the rest from PTA. Workmanship is very poor.
7	Kapsowar Boys Secondary School	Construction Administation Block	1,200,000	Complete and in use	Administration Block completed but not yet in use since no furniture. Workmanship was good.
8	Kapsowar Boys Secondary School	Construction of emergency toilet	300,000	Complete and in use	Toilets completed and in use Workmanship was good.
9	Jamuranda Secondary School	Construction of Laboratory	800,000	Not Complete and not In use	Laboratory not completed .Workmanship not good, floor slab poorly done and too thin, no .
10	Yemit Secondary School	Construction Dining Hall	1,000,000	On-going	Slab complete and no other works taking place. Workmanship good.
11	Kondabilet chief's Office	Construction of Chief's Office	500,000	On-going	Construction at walling stage. Work is fairly done
12	Kondabilet Secondary School	Construction Administation Block and class rooms	2,000,000	2 NO storey Classrooms not complete and not in use	2 NO storey Class rooms not completed and not in use. Classes have no window and doors. Workmanship was good. The stalled part of the administration block construction will have to be redone hence waste of public funds. The construction of the stalled part was also poorly done with low guage construction materials not ment for storey buildings
13	Chebororwa DC'S Office	Construction of DC'S Office	2,800,000	Complete and but not In use	DC'S Office completed awaiting handing over by CDF. Workmanship was good.

	Project Name	Project Activity	Amount Paid as at 30.06.2017 Kshs.	Level of Completion as at 24.05.2018	Remarks
14	Chebororwa Girls High School	Construction Dormitory	500,000	Complete and In use	The CDF did the slab and the rest of the construction was carried out by the school as a cofounded project. The construction is complete band in use.
15	Kilima Primary School	Construction of 2 NO classrooms	600,000	On-going	2 NO Class rooms not completed and not in use. Classes have no floor, window or doors.
		Sub Total	15,400,000		
16	St Monicah Sinon Secondary School	Purchase of 40 desks and 40 chairs	187,034	Complete and in use	I. The 40 desks and 40 chairs purchased were of high quality. II. Bought an extra table and seat for a teacher with the surplus funds.
17	Soiyo Primary School	Purchase of 40 desks and 40 chairs	187,034	Complete and in use	I. They purchased 70 desks with conjoined seats of poor quality. II. Purchased 8 extra tables and 40 plastic chairs.
18	Sitoton Primary School	Purchase of 40 desks and 40 chairs	187,034	Complete and in use	I. They purchased 100 desks with conjoined seats of poor quality.
19	Kaptamut Primary School	Purchase of 40 desks and 40 chairs	187,034	Complete and in use	I. They purchased 60 desks with conjoined seats of high quality
20	Kimnai Primary School	Purchase of 40 desks and 40 chairs	187,034	Complete and in use	I. They purchased 45 desks with conjoined seats of high quality.
		Sub Total	935,170		
		Grand Total	16,335,170		

Consequently, the people of Marakwet West constituency may not have received value for money for Kshs.16,335,170 spent on the above twenty (20) projects.

3.0 Project Implementation Status Report

The Statement of receipts and payments for the year ended 30 June 2017 reflects Kshs.100, 033,896 transfers from the Constituency Development Fund board out of which Kshs.53,881,195.20 was disbursed to one hundred and eleven (111) projects.

Out of these seventy two (72) projects amounting to Kshs.29,914,529.20 were complete and in use, and thirty nine projects amounting to Kshs.23,966,666 were still ongoing as detailed below:

	Project Name	Projects Activities	Ward	Allocated Amount	Disbursed Amount	Cum. Achi. (%)	Current Status as at 24th May 2018
SECONDARY SCHOOLS FY 2016/2017							
1	Chebiemit boys sec sch.	Completion of Dormitory	moiben / kuserwo	500,000	500,000	100%	complete in use
2	St.teresa koibarak sec sch	Purchase of school bus	kapsowar	500,000	500,000	100%	complete in use
3	Kondabilet sec school	Construction of Administration block	cherangany / chebororwa	1,260,000	1,260,000	39%	Allocated kshs. 820,000 2017/2018 fy Ongoing
4	Kondabilet sec school	Construction of tution / Administration block	cherangany / chebororwa	740,000	740,000	39%	Ongoing Ongoing
5	Koisungur boys sec sch	completion of a dinning hall (plastering and windows)	Lelan	800,000	800,000	90%	Ongoing Ongoing
6	Litei mixed day sec sch	construction of a laboratory	kapsowar	500,000	500,000	39%	Allocated 2017/18fy Kshs.300,000 Ongoing
7	Jemunada sec school	walling and roofing of a laboratory	moiben / kuserwo	800,000	800,000	89%	Allocated 2017/18fy Kshs.800,000 Ongoing
8	Cheles mixed day sec sch	construction of one classroom	kapsowar	300,000	300,000	90%	Allocated kshs. 200,000 2016/2017 fy for completion of a classroom Ongoing
9	Chebororwa girls sec sch	Construction of a dormitory	cherangany / chebororwa	800,000	800,000	100%	complete in use
10	Yemit sec. School	Construction of a dormitory	moiben / kuserwo	1,000,000	1,000,000	19%	Allocated Kshs. 900,000 2017/2018 fy Ongoing

11	St joseph's lelan sec school	renovation of teachers houses (plastering and painting)	Lelan	600,000	600,000	100%	complete in use
12	Kapatabuk mixed day sec	Construction of a laboratory	kapsowar	800,000	800,000	39%	Ongoing Ongoing
13	Kapterit sec sch	construction of one classroom	Sengwer	300,000	300,000	100%	complete in use
14	Kamoi sec school	construction of two classrooms	Sengwer	900,000	900,000	89%	Allocated 2017/2018 fy 300,000 Ongoing
15	Hossen sec school		kapsowar	800,000	800,000	39%	Ongoing Ongoing
16	St benedicts arror girls	construction of two classrooms	Arror	1,000,000	1,000,000	19%	Allocated 2017/2018 fy 500,000 Ongoing
17	Kapsowar boys sec school	completion of a library	kapsowar	1,200,000	1,200,000	100%	complete in use
18	St stephen koitugum sec. School	completion of a laboratory (plastering)	cherangany / chebororwa	506,666	506,666	77%	Allocated kshs. 500,000 2017/2018 fy Ongoing
19	St peters kapkata sec sch	completion of a laboratory	Arror	400,000	400,000	100%	complete in use
20	St.peters boys marakwet sec	construction of four classrooms	moiben / kuserwo	2,500,000	2,500,000	100%	complete in use
21	Kimnai girls sec school	completion of a dinning hall (plastering and windows)	Lelan	500,000	500,000	60%	Allocated 2017/2018 Kshs. 300,000 Ongoing
22	St josephs lelan sec school	Completion of a dormitory	Lelan	800,000	800,000	100%	complete in use
23	Koitolial sec school	Completion of laboratory (piping and plastering)	Arror	300,000	300,000	100%	complete in use
24	St monica sinon sec School	completion of two classrooms	kapsowar	200,000	200,000	100%	complete in use

			Sub Total	18,006,666	18,006,666		
PRIMARY SCHOOLS FY 2016/2017							
25	Sebelit primary school	construction of one classroom	kapsowar	400,000	400,000	100%	complete in use
26	Kilima primary school	construction of two classrooms	moiben / kuserwo	600,000	600,000	89%	Additional Kshs. 250,00 2016/2017 fy for completion Ongoing
27	Kamoi primary school	completion of Girls dormitory	Sengwer	200,000	200,000	100%	complete in use
28	Kipsero pry school	construction of two classrooms to completion	Sengwer	600,000	600,000	100%	complete in use
29	Kasaon primary school	construction of one classroom to completion	cherangany / chebororwa	300,000	300,000	100%	complete in use
30	Kibuga primary school	construction of two classrooms and completion of other two classes	Sengwer	900,000	900,000	100%	complete in use
31	Rogor primary school	construction of one classroom to completion	Sengwer	300,000	300,000	80%	allocated kshs. 400,000 2017/2018 fy for completing three classrooms Ongoing
32	Kiplegetet primary school	construction of two classrooms	Sengwer	700,000	700,000	100%	complete in use
33	Kipteber primary school	construction of two classrooms to completion	Sengwer	700,000	700,000	100%	complete in use
34	Chesubet primary school	construction of two classrooms to completion	Sengwer	700,000	700,000	100%	complete in use

35	Nerkwo primary school	construction of one classroom	moiben / kuserwo	400,000	400,000	39%	Ongoing Ongoing
36	Kaptabuk primary school	construction of two classrooms	kapsowar	500,000	500,000	60%	Ongoing Ongoing
37	Hossen primary school	Renovation of three Classrooms	kapsowar	200,000	200,000	100%	complete in use
38	Kamurto primary school	construction of one classroom to completion	Lelan	300,000	300,000	100%	complete in use
39	Kolelach primary sch	construction of one classroom to completion	Lelan	300,000	300,000	77%	Ongoing Ongoing
40	Bishop kewasis primary sch	construction of one classroom to completion	Lelan	300,000	300,000	100%	complete in use
41	Chepkawai primary school	construction of one classroom	cherangany / chebororwa	400,000	400,000	75%	Ongoing Ongoing
42	Chemurgoi pry school	construction of one classroo,	cherangany / chebororwa	400,000	400,000	100%	complete in use
43	Koitial primary school	completion of two classrooms (plastering and windows)	Arror	400,000	400,000	87%	Ongoing Ongoing
44	Tunyo primary school	Construction of teachers quarters	Arror	800,000	800,000	70%	Allocated kshs. 500,000 2017/2018 fy for completion Ongoing
45	Kuserwo primary school	completion of two classrooms (plastering and windows)	Lelan	200,000	200,000	100%	complete in use
46	Lochin primary school	consttuction of one classroom	cherangany / chebororwa	400,000	400,000	89%	Ongoing Ongoing
47	Kokwongoi primry school	construction of two classrooms to completion	Lelan	600,000	600,000	80%	Ongoing Ongoing
48	Kipkundul primary school	Completion of Administration Block	Lelan	500,000	500,000	90%	Ongoing Ongoing

49	Chemulany primary school	Roofing and plastering of one classroom	Lelan	200,000	200,000	100%	complete in use
50	Kaptalamwa pry school	Flooring and plastering of two classrooms	Lelan	200,000	200,000	100%	complete in use
51	Kibirech pry school	construction of two pit latrines	Lelan	200,000	200,000	100%	complete in use
52	Kerer pry school	Roofing and plastering of one classroom	Lelan	200,000	200,000	100%	complete in use
53	Kilos pry school	construction of administration block	Arror	1,000,000	1,000,000	100%	complete in use
54	Kabarar pry school	additional funds for plastering, windows and doors for two classrooms	kapsowar	200,000	200,000	100%	complete in use
55	Chepsigor pry school	completion of six classrooms	Arror	1,000,000	1,000,000	95%	Ongoing Ongoing
56	Kapsumai pry school	renovation of three cracked Classrooms	kapsowar	200,000	200,000	100%	complete in use
57	Kapsait primary school	Construction of a dormitory	Lelan	500,000	500,000	100%	complete in use
58	Kibigos primary school	construction of two classrooms	Lelan	600,000	600,000	95%	Ongoing Ongoing
59	Nerkwo small home	construction of Administration resource centre (walling and roofing)	moiben / kuserwo	700,000	700,000	100%	complete in use
60	Tekwei primary school	Construction of a pit latrine	cherangany / chebororwa	160,000	160,000	100%	complete in use

61	Chogoo pry school	additional funds for plastering, windows and doors for two classrooms	moiben / kuserwo	200,000	200,000	89%	Allocated kshs. 100,000 2017/2018 fy Ongoing
62	Kipsetan pry school	construction of two classrooms	Sengwer	600,000	600,000	60%	Ongoing Ongoing
63	Chemosong primary school	fencing of school compound	Lelan	300,000	300,000	100%	complete in use
64	Cheptulon primary school	purchase of beds	moiben / kuserwo	50,000	50,000	100%	complete in use
65	Seret primary school	completion of one classroom	moiben / kuserwo	200,000	200,000	100%	complete in use
66	Chebunet primary school	fencing of school land	moiben / kuserwo	300,000	300,000	100%	complete in use
67	Benon primary school	construction of one classroom to completion	Sengwer	500,000	500,000	100%	complete in use
68	Kaptiony primary school	Completion of Administration Block	cherangany / chebororwa	350,000	350,000	80%	Ongoing Ongoing
69	Kipsinot primary school	Completion of a dormitory	kapsowar	400,000	400,000	100%	complete in use
70	St pauls kapchelos primary school	completion of one classrooms (plastering and windows)	kapsowar	200,000	200,000	90%	Ongoing Ongoing
71	Moek kapkures primary school	construction of one classroom to completion	cherangany / chebororwa	500,000	500,000	100%	complete in use
72	Kipekrmen primary school	completion of two classrooms	cherangany / chebororwa	500,000	500,000	100%	complete in use
73	Chepkwai primary school	Renovation of three Classrooms	cherangany / chebororwa	300,000	300,000	100%	complete in use
74	Kapkochur primary school	purchase of beds	Lelan	400,000	400,000	100%	complete in use
75	Koibarak primary school	construction of one classroom	kapsowar	300,000	300,000	80%	Ongoing Ongoing

76	Kabelyo primary school	construction of one classroom	cherangany / chebororwa	500,000	500,000	100%	complete in use
77	Lochin primary school	purchase of office furniture	cherangany / chebororwa	100,000	100,000	100%	complete in use
78	Kapchebit primary school	Completion of a dormitory	cherangany / chebororwa	1,340,000	1,340,000	100%	complete in use
79	Kapsumai primary school	construction of one classrooms	kapsowar	400,000	400,000	100%	complete in use
80	Tekwei primary school	completion of one classroom	cherangany / chebororwa	200,000	200,000	100%	complete in use
81	Kapsiw primary school	completion of three classrooms	kapsowar	600,000	600,000	100%	complete in use
82	Kolelach primary school	construction of one classroom to completion	Lelan	400,000	400,000	100%	complete in use
83	Lamaon primary school	completion of one classroom	cherangany / chebororwa	100,000	100,000	100%	complete in use
84	Kamurto primary school	renovation of five classrooms (plastering and window panes)	Lelan	250,000	250,000	75%	Ongoing Ongoing
85	Kapsiw primary school	renovation of two classes	kapsowar	500,000	500,000	100%	complete in use
86	Kapsigot primary school	construction of one classroom to completion	Lelan	400,000	400,000	100%	complete in use
87	Kaptomot primary school	Construction of a dormitory	moiben / kuserwo	500,000	500,000	39%	Allocated kshs. 400,000 2017/2018 fy Ongoing
88	Kabarar primary school	repairs of three classrooms (roofing and plastering)	kapsowar	300,000	300,000	100%	complete in use
89	Metibelio primary school	completion of two classrooms	moiben / kuserwo	300,000	300,000	100%	complete in use
90	Simbeiywet primary school	completion of one classroom	moiben / kuserwo	50,000	50,000	100%	complete in use

91	Kimungu primary school	construction of one classroom	moiben / kuserwo	500,000	500,000	100%	complete in use
92	Kapsaina primary school	completion of a dormitory (roofing and plastering)	Lelan	400,000	400,000	75%	Ongoing Ongoing
93	Kipsambach primary school	renovation of four classrooms (plastering and window panes)	Sengwer	600,000	600,000	100%	complete in use
94	Yatoi primary school	construction of a library	cherangany / chebororwa	500,000	500,000	30%	Ongoing Ongoing
95	Kaplenge primary school	completion of two classrooms	moiben / kuserwo	100,000	100,000	100%	complete in use
96	Kipkermen primry school	completion of two classrooms	cherangany / chebororwa	500,000	500,000	100%	complete in use
			Sub Total	29,900,000	29,900,000		
Security 2016/2017 FY							
97	Kipsaiya chiefs office	Completion of office (roofing, and plastering)	Kapsowar	300,000	300,000	100%	complete in use
98	Cherangany chiefs office	completion of office (plastering and painting)	cherangany/c hebororwa	160,000	160,000	70%	Ongoing Ongoing
99	Kapsowar chiefs office	Installation of power	kapsowar	100,000	100,000	100%	complete in use
100	Resim ass.chiefs office	Construction of office	Arror	500,000	500,000	75%	Allocated kshs. 600,000 2017/2018 fy Ongoing
101	Koibarak chiefs office	completion of office (plastering)	kapsowar	200,000	200,000	100%	complete in use
102	Kondabilet chiefs office	Construction of office	cherangany/c hebororwa	500,000	500,000	33%	Allocated kshs. 500,000 2017/2018 fy Ongoing

103	Chebororwa ACC's office	Construction of ACC'S Office (roofing, windows and doors)	cherangany/c hebororwa	2,800,000	2,800,000	95%	Allocated kshs. 200,000 fy 2017/2018 Ongoing
104	Kaptiony chiefs office	Completion of chiefs office (painting)	cherangany/c hebororwa	50,000	50,000	100%	complete in use
			Sub Total	4,610,000	4,610,000		
Environment 2016/2017 FY							
105	Tulwet tree nursery	Purchase of tree seedlings	cherangany/c hebororwa	227,420	227,420	100%	Trees Planted
106	Kipingei enterprise	Purchase of tree seedlings	Sengwer	221,146	221,146	100%	Trees Planted
107	Chemogoi women group	Purchase of tree seedlings	Arror	227,353.20	227,353.20	100%	Trees Planted
108	Kibirech environmental group	Purchase of tree seedlings	Lelan	225,000	225,000	100%	Trees Planted
109	Kapsowar combined stras	Purchase of tree seedlings	Kapsowar	201,066	201,066	100%	Trees Planted
110	Tulwet tree nursery	Purchase of tree seedlings	cherangany/c hebororwa	36,544	36,544	100%	Trees Planted
111	Tilolwov S.H.G	Purchase of tree seedlings	Moiben/ kuserwo	226,000	226,000	100%	Trees Planted
			Sub Total	1,364,529	1,364,529		
			Grand Total	53,881,195	53,881,195		

Projects which are not implemented as planned impact negatively on the delivery of services to the people of Marakwet West Constituency

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.

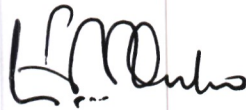
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Constituencies Development Fund-Marakwet West Development 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 Constituencies Development Fund-Marakwet West Development Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information 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

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

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

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	100,033,896	114,700,863
Proceeds from Sale of Assets	2	-	
Other Receipts	3		
TOTAL RECEIPTS		100,033,896	114,700,863
PAYMENTS			
Compensation of employees	4	3,088,310	1,915,135
Use of goods and services	5	7,156,389	4,448,573
Transfers to Other Government Units	6	48,406,666	56,407,356
Other grants and transfers	7	44,425,327	42,326,062
Acquisition of Assets	8	7,185,126	633,346
Other Payments	9		-
Social security			
TOTAL PAYMENTS		110,261,818	105,730,473
SURPLUS/DEFICIT		(10,227,922)	8,970,390

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



Fund Account Manager




Chairman NG-CDFC

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

V. STATEMENT OF ASSETS AS AT 30th JUNE 2017.

FINANCIAL ASSETS	Note	2016-2017 Kshs	2015-2016 Kshs
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	11,472,956	22,757,768
Cash Balances (cash at hand)	10B		
Outstanding Imprests	11	839,750	1,030,000.00
TOTAL FINANCIAL ASSETS		<u>12,312,706</u>	<u>23,787,768.10</u>
Retention	12		
Fund balance b/fwd 1st July...	13	22,757,768	14,817,377.10
Surplus/Deficit for the year		(10,227,992)	8,970,391.00
Prior year adjustments	14		
NET LIABILITIES		<u>12,529,776</u>	<u>23,787,768.10</u>

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



Fund Account Manager



Chairman NG-CDFC

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

VI. STATEMENT OF CASHFLOW FOR THE PERIOD ENDED 30th June 2017.

Receipts for operating income	Note	2016-2017	2015-2016
Transfers from CDF Board	1	100,033,896	114,700,863.00
Other Receipts	3	-	
		100,033,896	114,700,863
Payments for operating expenses			
Compensation of Employees	4	3,088,310	1,915,135
Use of goods and services	5	7,156,389	4,928,573
Transfers to Other Government Units	6	48,406,666	56,407,356.00
Other grants and transfers	7	44,425,327	39,367,313
Other Payments	9		
Committee expenses			
Social security		-	
		103,076,692	102,618,377
Adjusted for:			
Adjustments during the year	14		
Net cash flow from operating activities		103,076,692	102,618,377
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	8	7,185,126	3,110,250
Net cash flows from Investing Activities		7,185,126	3,110,250
NET INCREASE IN CASH AND CASH EQUIVALENT		110,261,818	105,728,627
Cash and cash equivalent at BEGINNING of the year	13	22,757,768	14,817,377
Cash and cash equivalent at END of the year		12,529,776	23,787,768

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



Fund Account Manager



Chairman NG-CDFC

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 NG-CDF and all values are rounded to the nearest shilling. 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 NG-CDF.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the NG-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 NG-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 officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY
Reports and Financial Statements for the year ended June 30, 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 NG-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 NG-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 NG-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, 2016.

NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY
Reports and Financial Statements for the year ended June 30, 2017

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM NG-CDF BOARD

Description		2016 - 2017	2015 – 2016
		Kshs	Kshs
CDF Board			
AIE NO	825981	59,085,619.00	
AIE NO	829918	4,094,827.60	
AIE NO	855575	36,853,449.00	
AIE NO	A759738		55,700,863
AIE NO	A820682		30,000,000
AIE NO	A820904		29,000,000
TOTAL		100,033,896	114,700,863.00

2. PROCEEDS FROM SALE OF ASSETS

	2016 – 2017	2015– 2016
	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	-	-
Total	-	-

NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY
Reports and Financial Statements 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	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	xxx	Xxx

4. COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	1,722,078	1,667,735
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	204,000.00	159,000
Transport allowance	-	-
Leave allowance	40,000.00	50,000
Gratuity	1,103,032.00	-
N.S.S.F	19,200	38,000
Total	3,088,310.00	1,915,135

NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY
Reports and Financial Statements for the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2016 - 2017	2015– 2016
	Kshs	Kshs
Other Committee Expenses	612,000.00	2,719,600
Utilities, supplies and services	897,359.00	925,611
Fuel	432,077	583,000
Tyres	79,500.00	-
Printing, advertising and information supplies & services	-	-
Communication services	-	60,000
Training expenses	70,000.00	-
Committee expense	4,627,054	-
Insurance costs	-	-
Domestic travel and subsistence	-	77,400
Office and general supplies and services	438,399	-
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	-	82,962.00
Routine maintenance – other assets	-	-
Total	7,156,389	4,448,573

NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY
Reports and Financial Statements for the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 – 2017	2015 - 2016
	Kshs	Kshs
Transfers to primary schools (see attached list)	29,900,000.00	18,587,931.00
Transfers to secondary schools (see attached list)	18,506,666.00	16,356,666.00
Transfers to tertiary institutions (see attached list)	-	10,000,000.00
Transfers to health institutions (see attached list)	-	11,462,759.00
TOTAL	48,406,666.00	56,407,356.00

7. OTHER GRANTS AND OTHER PAYMENTS

	2016 – 2017	2015- 2016
	Kshs	Kshs
Bursary – secondary schools (see attached list)	13,221,069.00	11,000,000
Bursary – tertiary institutions (see attached list)	10,599,215.00	13,510,336
Bursary –special	-	-
Mock & CAT (see attached list)	1,000,000.00	1,619,140
Water	-	1,700,000
Agriculture(food)	-	4,832,273
Electricity projects(see attached list)	-	-
Security projects (see attached list)	4,910,000.00	2,930,000
Roads projects (see attached list)	2,499,747.00	-
Sports projects (see attached list)	2,358,034.50	366,000
Environment projects (see attached list)	1,364,529.20	609,564
Emergency projects (see attached list)	8,472,733.00	2,800,000
School Furniture	-	2,478,750
Total	44,425,327	42,326,062

NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY
Reports and Financial Statements for the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets	2016 - 2017	2015 – 2016
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	5,164,781.00	477,346
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	-	156,000
Purchase of Specialised Plant, Equipment and Machinery	-	-
Office photocopying machine	150,000.00	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	7,185,126.00	633,346

NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY
Reports and Financial Statements for the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Specify	-	-
Specify	-	-
Specify	-	-
	-	-

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	Kshs	Kshs
<i>EQUITY BANK, Account No.1570263526464</i>	11,472,956	18,155,404
<i>NATIONAL BANK, Account No. 21028521200</i>	-	4,062,364
Total	11,472,956	22,757,768

NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY
Reports and Financial Statements for the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN HAND

	2016– 2017	2015 – 2016
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-

[Provide cash count certificates for each]

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>
			Kshs	Kshs
FAM		839,750		839,750
TOTAL		839,750		839,750

NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY
Reports and Financial Statements for the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. RETENTION

	2016 - 2017	2015- 2016
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

13. BALANCES BROUGHT FORWARD

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	22,757,768	14,817,377
Cash in hand	-	-
Imprest	1,030,000	1,502,045
Total	23,787,768	16,319,422

14. PRIOR YEAR ADJUSTMENTS

	2016- 2017	2015 - 2016
	-	Kshs
Bank accounts		-
Cash in hand		
Imprest	839,750	1,030,000
Total	839,750	1,030,000

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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016- 2017	2015– 2016
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	0	0
Middle management	0	0
Unionisable employees	0	0
Others (<i>specify</i>)	0	0
	0	0

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	0	0
Amounts due to other grants and other transfers (see attached list)	0	0
Others (<i>specify</i>)	0	0
	0	0

15.4: PMC account balances (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	13,447,697	9,986,382
	13,447,697	9,986,382

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstandi ng Balance 2016	Outstandi ng Balance 2014	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						

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

11
12
13
14
15

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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 2014	Comments
		A	b	C	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to other grants and other transfers							
4.							
5.							
6.							
Sub-Total							
Sub-Total							
Others (specify)							
7.							
8.							
9.							
Sub-Total							
Grand Total							

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/2016	Historical Cost (Kshs) 2016/2017
Land	N/A	N/A
Buildings and Structures	12,000,000.0	12,000,000.0
Transport and Equipment	4,842,729.0	9,615,354.0
Office Equipment, Furniture, and Fittings	3,100,739.0	3,100,739.0
ICT Equipment, Software and Other ICT Assets	456,700.0	606,700.0
Other Machinery and Equipment	40,300.0	40,300.0
Heritage and Cultural Assets	1,100.0	1,100.0
Intangible Assets	N/A	N/A
TOTAL	20,441,568.0	25,364,193.00

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

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
SECONDARY SCHOOLS				
CHEBIEMIT BOYS SEC SCH.	KCB	1127643460	112,626.40	515.90
KOISUNGUR BOYS SEC SCHOOL	KCB	1129119998	5,183.00	279.00
JEMUNADA SEC SCHOOL	KCB	1137448679	108,923.50	2,100.00
CHEBORORWA GIRLS SEC SCHOOL	KCB	11277455077		
YEMIT SEC. SCHOOL	KCB	110324944		
ST JOSEPHS LELAN SEC SCHOOL	KCB	1179685857	229.50	0.00
KAPTABUK MIXED DAY SEC. SCHOOL	KCB	1127756311	91,955.00	5,295.00
KAPTERIT SEC SCHOOL	KCB	1134737351	30,135.00	3,795.00
BARSUMBAT SEC. SCHOOL	KCB	1102411310	368,056.50	202,229.00
KAMOI SEC SCHOOL	KCB	1112861610	2,492.00	8,312.00
HOSSEN SEC SCHOOL	KCB	1124367683	169,765.00	162,485.00
ST BENEDICTS ARBOR GIRLS SEC. SCHOOL	KCB	1131099699	16,855.00	2,115.00
KAPSOWAR BOYS SEC SCHOOL	KCB	1112027017	786,460.00	63,240.00
ST STEPHEN KOITUGUM SEC. SCHOOL	KCB	1126761575	610.25	769.75
ST PETERS KAPKATA SEC SCH. SCHOOL	KCB	1130791580	64,983.50	155,705.00
ST.PETERS BOYS MARAKWET SEC	KCB	1109570007	518.40	201,303.40
KIMNAI GIRLS SEC SCHOOL	KCB	1128790386	2,256.50	6,092.00
KOITILIAL SEC SCHOOL	KCB	1127118528	3,484.00	4,397.00
ST MONICA SINON SEC SCHOOL	KCB	1151077488	834.45	234,860.00
KAPKOROS GIRLS SEC. SCHOOL	KCB	1119743370	1,690.00	280,800.00

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KAPCHEROP BOYS SEC. SCHOOL	KCB	1131103998	2,035.00	152,145.00
ST. JOSEPH'S LAWICH SEC. SCHOOL	KCB	1112370951	2,876.65	2,902.95
YEMIT GIRLS SEC. SCHOOL	KCB	1128761149	80,734.00	801,715.00
CHEBIEMIT BOYS SEC SCH.	KCB	1127643460	112,626.40	515.90
KOISUNGUR BOYS SEC SCHOOL	KCB	1129119998	5,183.00	279.00
JEMUNADA SEC SCHOOL	KCB	1137448679	108,923.50	2,100.00
YEMIT SEC. SCHOOL	KCB	110324944		
ST JOSEPHS LELAN SEC SCHOOL	KCB	1179685857	229.50	0.00
KAPTERIT SEC SCHOOL	KCB	1134737351	30,135.00	3,795.00
KAMOI SEC SCHOOL	KCB	1112861610	2,492.00	8,312.00
HOSSEN SEC SCHOOL	KCB	1124367683	169,765.00	162,485.00
ST BENEDICTS ARBOR GIRLS SEC. SCHOOL	KCB	1131099699	16,855.00	2,115.00
KAPTUCHE RESOURCE CENTRE				
PRIMARY SCHOOL				
SEBELIT PRIMARY SCHOOL	KCB	1180066103	700.00	6,120.00
KAMOI PRIMARY SCHOOL	KCB	1183533136	1,837.00	0.00
KIPSERO PRY SCHOOL	KCB	1201176697	-106.05	
KIPLEGET PRIMARY SCHOOL	KCB	1183842708	364,985.00	0.00
KIPTEBER PRIMARY SCHOOL	KCB	1176841211	75.00	735.00
CHESUBET PRIMARY SCHOOL	KCB	1176774239	141,533.00	900.00
NERKWO PRIMARY SCHOOL	KCB	1199540897	16,160.00	
KAPTABUK PRIMARY SCHOOL	KCB	1136946616	29,779.50	1,280.00
HOSSEN PRIMARY SCHOOL	KCB	11133970189		

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KAMURTO PRIMARY SCHOOL	KCB	1200358112	381,680.00	
KOLELACH PRIMARY SCH	KCB	1145639445	119,607.08	736.08
BISHOP KEWASIS PRIMARY SCH	KCB	1138358673	-830.00	
CHEPKAWAI PRIMARY SCHOOL	KCB	1182623093	481,435.00	0.00
CHEMURGOI PRY SCHOOL	KCB	1129228487	220.00	165.00
KOITILIAL PRIMARY SCHOOL	KCB	1135605580	1,054.00	1,285.00
TUNYO PRIMARY SCHOOL	KCB	1201363918	7,780.00	
KUSERWO PRIMARY SCHOOL	KCB	1135179573	185,452.00	425.00
KOKWONGOI PRIMRY SCHOOL	KCB	1180166647	464.50	0.00
KIPKUNDUL PRIMARY SCHOOL	KCB	1131072219	1,925.00	2,325.00
CHEMULANY PRIMARY SCHOOL	KCB	1109495706	681.95	1,022.00
KAPTALAMWA PRY SCHOOL	KCB	1129705943	72,755.00	1,755.00
KIBIRECH PRY SCHOOL	KCB	1201027462	3,720.00	
KERER PRY SCHOOL	KCB	1201998093	29,775.00	
KILOS PRY SCHOOL	KCB	1167584856	342,647.00	491,280.00
KABARAR PRY SCHOOL	KCB	1134825234	667.00	850.00
CHEPSIGOR PRY SCHOOL	KCB	1131014847	1,159.45	2,485.00
KAPSAIT PRIMARY SCHOOL	KCB	1183113595	440.00	500.00
KIBIKOS PRIMARY SCHOOL	KCB	1200358546	40.00	
NERKWO SMALL HOME	KCB	1201579589	635.00	
CHOGOO PRY SCHOOL	KCB	1134980930	517.15	627.15
KIPSETAN PRY SCHOOL	KCB	1131071948	42,335.00	725.00

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CHEMOSONG PRIMARY SCHOOL	KCB	1204873720	1,775.00	
CHEPTULON PRIMARY SCHOOL	KCB	1169763162	29,860.00	100,520.00
SERET PRIMARY SCHOOL	KCB	1183960689	664.00	0.00
KAPTIONY PRIMARY SCHOOL	KCB	1133554636	60,200.00	425.00
KIPSINOT PRIMARY SCHOOL	KCB	1127975196	3,254.70	730.00
MOEK KAPKURES PRIMARY SCHOOL	KCB	1182313930	181,529.45	500.00
KIPEKRMEN PRIMARY SCHOOL	KCB KAPSOWAR	1176750151	2,440.00	1,660.00
KOIBARAK PRIMARY SCHOOL	KCB	1183722648	314,313.45	0.00
KAPCHEBIT PRIMARY SCHOOL	KCB	1170572650	1,280,560.00	560.00
KAPSUMAI PRIMARY SCHOOL	KCB	1207092312	2,710.00	
KAPSIW PRIMARY SCHOOL	KCB	1127265857	290.00	290.00
KAPSIGOT PRIMARY SCHOOL	KCB	1179043030	28,950.00	300,000.00
KAPTOMUT PRIMARY SCHOOL	KCB	1207818739	498,754.95	
METIBELIO PRIMARY SCHOOL	KCB	1183115644	46,215.00	500.00
SIMBEIYWET PRIMARY SCHOOL	KCB	1177455358	58,200.00	399,600.00
KIMUNGU PRIMARY SCHOOL	KCB KAPSOWAR	1208448579	12,775.00	
KIPSAMBACH PRIMARY SCHOOL	KCB KITALE	1178077217	160.00	380.00
KIPKERMEN PRIMRY SCHOOL	KCB KAPSOWAR	1176750151	2,440.00	1,660.00
SEBELIT PRIMARY SCHOOL	KCB KAPSOWAR	1180066103	700.00	6,120.00
KILIMA PRIMARY SCHOOL	KCB	1204223726	127,530.00	
KAMOI PRIMARY SCHOOL	KCB	1183533136	1,837.00	0.00

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KIPSERO PRY SCHOOL	KCB	1201176697	-106.05	
KIPLEGET PRIMARY SCHOOL	KCB	1183842708	364,985.00	0.00
KIPTEBER PRIMARY SCHOOL	KCB	1176841211	75.00	735.00
CHESUBET PRIMARY SCHOOL	KCB	1176774239	141,533.00	900.00
NERKWO PRIMARY SCHOOL	KCB	1199540897	16,160.00	
KAPTABUK PRIMARY SCHOOL	KCB	1136946616	29,779.50	1,280.00
HOSSEN PRIMARY SCHOOL	KCB	11133970189		
KAMURTO PRIMARY SCHOOL	KCB	1200358112	381,680.00	
BISHOP KEWASIS PRIMARY SCH	KCB	1138358673	-830.00	1,350.00
CHEMURGOI PRY SCHOOL	KCB	1129228487	220.00	165.00
KOITILIAL PRIMARY SCHOOL	KCB	1135605580	1,054.00	1,285.00
TUNYO PRIMARY SCHOOL	KCB	1201363918	5,780.00	
KUSERWO PRIMARY SCHOOL	KCB	1135179573	185,452.00	425.00
KOKWONGOI PRIMRY SCHOOL	KCB KAPSOWAR	1180166647	464.50	0.00
KIPKUNDUL PRIMARY SCHOOL	KCB	1131072219	1,925.00	2,325.00
CHEMULANY PRIMARY SCHOOL	KCB	1109495706	681.95	1,022.00
KAPTALAMWA PRY SCHOOL	KCB	1129705943	12,755.00	1,755.00
KIBIRECH PRY SCHOOL	KCB	1201027462	3,720.00	491,280.00
KERER PRY SCHOOL	KCB KAPSOWAR	1201998093	29,775.00	
KILOS PRY SCHOOL	KCB KAPSOWAR	1167584856	342,647.00	491,280.00
KABARAR PRY SCHOOL	KCB	1134825234	667.00	850.00

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CHEPSIGOR PRY SCHOOL	KCB	1131014847	1,159.45	2,485.00
KAPSAIT PRIMARY SCHOOL	KCB	1183113595	440.00	500.00
KIBIKOS PRIMARY SCHOOL	KCB	1200358546	40.00	
NERKWO SMALL HOME	KCB	1201579589	635.00	
CHOGOO PRY SCHOOL	KCB	1134980930	517.15	627.15
KIPSETAN PRY SCHOOL	KCB	1131071948	42,335.00	725.00
CHEPTULON PRIMARY SCHOOL	KCB	1169763162	29,860.00	100,520.00
SERET PRIMARY SCHOOL	KCB	1183960689	664.00	0.00
KIPSINOT PRIMARY SCHOOL	KCB	1127975196	3,254.70	730.00
KIPEKRMEN PRIMARY SCHOOL	KCB KITALE	114592627	0.00	
KAPKOCHUR PRIMARY SCHOOL	KCB	1112985247	401,489.00	1,689.00
KOIBARAK PRIMARY SCHOOL	KCB	1183722648	314,313.45	0.00
KAPCHEBIT PRIMARY SCHOOL	KCB	1170572650	1,280,560.00	560.00
KAPSUMAI PRIMARY SCHOOL	KCB	1207092312	2,710.00	
KAPSIGOT PRIMARY SCHOOL	KCB	1179043030	28,950.00	300,000.00
KAPTOMUT PRIMARY SCHOOL	KCB	1207818739	498,754.95	
METIBELIO PRIMARY SCHOOL	KCB	1183115644	46,215.00	500.00
SIMBEIYWET PRIMARY SCHOOL	KCB	1177455358	58,200.00	399,600.00
KIMUNGU PRIMARY SCHOOL	KCB	1208448579	12,775.00	
KAPSAINA PRIMARY SCHOOL	CO-OP BANK ELDORET	01117183110700		
KIPSAMBACH PRIMARY SCHOOL	KCB KITALE	1178077217	160.00	380.00
YATOI PRIMARY	KCB	1104151162	108,460.00	23,665.30

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SCHOOL					
SOIYO PRIMARY SCHOOL	KCB	1151660205	188,688.45	1,654.00	
SITOTON PRIMARY SCHOOL	KCB	1146537778	39,414.45	51,140.00	
KAPENGONG PRIMARY SCHOOL	KCB	1129950743	1,451.80	379.90	
KASUBWA PRIMARY SCHOOL	KCB	1127265296	335.05	661.05	
TERIKMOI PRIMARY SCHOOL	KCB	1145640206	61,949.00	48,205.00	
KAPCHEROP PRIMARY SCHOOL	KCB	1176749897	177,785.45	400,201.00	
KIPLEGETET PRIMARY SCHOOL	KCB	1183842708	364,985.00	0.00	
LITEI PRIMARY SCHOOL	KCB	1129077241	1,584.50	1,140.00	
EMKEW PRIMARY SCHOOL	KCB	1206173173	995.00		
ST. PAUL KAPCHELOS PRIMARY SCHOOL	KCB	11776941755			
CHEBORORWA HOME FOR PHYSICAL HEALTH	KCB KITALE	1142980286	193,196.00	170,846.00	
ST. JOSEPH'S KIPKUTEE PRIMARY SCHOOL	KCB	1171920849	1,870.00	173,870.00	
KAPTEK PRIMARY SCHOOL	KCB	1127268368	1.20	125.00	
MATIRA PRIMARY SCHOOL	KCB	1179339010	167.00	100,017.00	
KOITUGUM PRIMARY SCHOOL	KCB	1131820991	3,695.00	3,695.00	
KITONGET PRIMARY SCHOOL	KCB	1145621589	4,405.00	200,675.00	
SIMAT PRIMARY SCHOOL	KCB	1179223314	520.00	345,180.00	
KAPCHESEWES PRIMARY SCHOOL	KCB	1182149359	4,758.50	200,500.00	
KIPKENER PRIMARY SCHOOL	KCB	1128631237	1,041.65	7,802.65	

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CHEBIEMIT PRIMARY SCHOOL	KCB	1182473156	60.00	500,500.00
KIPLABAI PRIMARY SCHOOL	KCB	1183265689	1,625.00	0.00
KAPCHEROP PRIMARY SCHOOL	KCB	1176749897	177,785.45	400,201.00
KAPTERIT PRIMARY SCHOOL	KCB	1131299280	1,420.00	201,420.00
SECURITY				
KIPSAIYA CHIEFS OFFICE	KCB	1127298712	129.20	0.00
CHERANGANY CHIEFS OFFICE	KCB	1135162476	184,334.50	24,450.00
KAPSOWAR CHIEFS OFFICE	KCB	1200791266	780.00	
RESIM ASS.CHIEFS OFFICE	KCB	1200927591	305,135.00	
KOIBARAK CHIEFS OFFICE	KCB	1137376538	1,967.45	1,938.00
KONDABILET CHIEFS OFFICE	KCB	1201790972	1,135.00	
CHIEFS OFFICE DEVELOPMENT	KCB KAPSOWAR	1127298712	129.20	0.00
KAPTIONY CHIEFS OFFICE	KCB ELDOROT	1145926274	-1,070.00	3,160.00
HEALTH				
SIMBEIYWET DISPENSARY	KCB KAPSOWAR	1126691089	55,286.70	78,596.35
CHEBULBAI HEALTH CENTRE	KCB KAPSOWAR	1133580505	83.40	27,699.10
KIPSAIYA DISPENSARY	KCB KAPSOWAR	1127274511	1.45	250.00
KAPTALAMWA HEALTH CENTRE	KCB KAPSOWAR	1156230721	1,590.00	99,590.00
LABOT DISPENSARY	KCB KAPSOWAR	1130850641	74,010.00	187,090.00
KIMNAI HEALTH CENTRE	KCB KAPSOWAR	1178861864	580.00	27,580.00

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KAPKATA DISPENSARY	KCB KAPSOWAR	1138464252	0.00	63,184.00
TUNYO DISPENSARY	KCB KAPSOWAR	1179685385	765.70	1,041,180.00

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.

Referen ce 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>)
ELD/M W CDF/35 /15/17	Bank balances Ksh. 14,247,732 not fairly stated as at 30 th June 2015	Necessary corrections made to reconcile the difference of Ksh 388,142	Florence Kiprop FAM	Resolved	
	Construction of Kapcherop Community Cereals store 5000 bags 43% variation.	A 10,000 bag store was implemented instead of 5,000 bag store.	Florence Kiprop FAM	Not Resolved	31/10/2017
	Outstanding Imprest Ksh. 569,645	Outstanding Imprest surrendered	Florence Kiprop FAM	Resolved	
	Cash Flow Statement Variances of Ksh. 569,645	The Variance was noted and a final financial statement presented.	Florence Kiprop FAM	Resolved	

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Asset class	Historical Cost (Kshs) 2015/2016	Historical Cost (Kshs) 2016/2017
Land	N/A	N/A
Buildings and Structures		
NG-CDF office	12,000,000.00	12,000,000.00
Transport and Equipment		
Motor Vehicle (<i>Land Rover</i>) GK A 364 U	4,367,729.00	4,367,729.00
Yamah Motor Cycle	475,000.00	475,000.00
Motor Vehicle (Toyota Double cabin) GKB 798R		4,772,625.00
Office Equipment, Furniture, and Fittings		
2 benches	12,400.00	12,400.00
1 wooden table	15,000.00	15,000.00
1 wooden table with side drawers	35,000.00	35,000.00
1 small wooden table	3,000.00	3,000.00
1 wall clock	1,000.00	1,000.00
Website server d-link dwr-512	2,100,000.00	2,100,000.00
1 paper punch	700.00	700.00
Pen rack	255.00	255.00
In tray 3-tier	850.00	850.00
1 set mesh	1,550.00	1,550.00
1 dust pin	250.00	250.00
1 wooden side drawers table	5,000.00	5,000.00
Pen rack	255.00	255.00
In tray 3-tier	850.00	850.00
1 dust pin	250.00	250.00
Oxford dictionary	1,800.00	1,800.00
2 rubber stamps	7,000.00	7,000.00
1 pc secretary's chair	750.00	750.00
1 client chair	750.00	750.00
1 cash box	2,750.00	2,750.00
Visitors book	500.00	500.00
1 wooden table with side drawers	10,000.00	10,000.00
6 ordinary chairs	30,000.00	30,000.00
1 side cupboard	10,000.00	10,000.00
41 ordinary chairs	656,000.00	656,000.00
1 conference table	30,000.00	30,000.00
2 table stands	20,000.00	20,000.00
2 side cupboards	20,000.00	20,000.00

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2 wooden tables with side drawers	10,000.00	10,000.00
3 ordinary tables	15,000.00	15,000.00
5 ordinary chairs	25,000.00	25,000.00
Pen rack	255.00	255.00
2 rubber stamp	3,500.00	3,500.00
K-gas cylinder	5,999.00	5,999.00
24 mugs	7,200.00	7,200.00
3 thermos flasks	1,500.00	1,500.00
Water purifier	6,000.00	6,000.00
2 sugar dish	1,390.00	1,390.00
3 water jugs	660.00	660.00
2 coffee trays	1,110.00	1,110.00
2 knives	195.00	195.00
1 salt shaker	350.00	350.00
2 sieve	130.00	130.00
Reagal tea spoons	235.00	235.00
Water glasses-4 dozens	3,220.00	3,220.00
1 soft brush broom	300.00	300.00
1 mobber	350.00	350.00
1 mob bucket	400.00	400.00
1 ordinary bucket	300.00	300.00
2 wooden tables with side drawers	10,000.00	10,000.00
1 medium cupboard	10,000.00	10,000.00
5 ordinary chairs	7,500.00	7,500.00
A 20 litres jerry can	250.00	250.00
1 steel cabinet	15,000.00	15,000.00
2 side boards	8,000.00	8,000.00
2 foams	400.00	400.00
Storage tank	585.00	585.00
ICT Equipment, Software and Other ICT Assets		
UPs - board	CDF Board	CDF Board
Desktop- board	CDF Board	CDF Board
CPU - board	CDF Board	CDF Board
Printer (HP laser jet p2055)	CDF Board	CDF Board
Desktop computer	86,000.00	86,000.00
UPs	10,000.00	10,000.00
CPU	10,000.00	10,000.00
Photocopier HP laser jet 3030	30,000.00	30,000.00
Desktop computer	86,000.00	86,000.00
CPU	10,000.00	10,000.00



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NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY
Reports and Financial Statements for the year ended June 30, 2017

Scanjet 5590	CDF Board	CDF Board
Hp v193 desktop computer	78,000.00	78,000.00
Hp v193 desktop computer	78,000.00	78,000.00
Laptop	65,000.00	65,000.00
HP Deskjet	3,700.00	3,700.00
Printer (Kyocera TASKalfa 300i)		150,000.00
Other Machinery and Equipment		
1 paper punch	700.00	700.00
1 calculator	300.00	300.00
Giant stapler	800.00	800.00
Giant paper punch	700.00	700.00
1 paper punch	700.00	700.00
1 stapler	375.00	375.00
Speakers	1,350.00	1,350.00
Sony digital cameras	35,000.00	35,000.00
Sony digital cameras	CDF Board	CDF Board
1 stapler	375.00	375.00
Heritage and Cultural Assets		
President's portrait	500.00	500.00
President's Portrait	300.00	300.00
President's Portrait	300.00	300.00
Intangible Assets	N/A	N/A
TOTAL	20,441,568.00	25,364,193.00

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