REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MARAKWET EAST CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE, 2019

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MARAKWET EAST CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	A.I.E holder	**Edwin Siele**
2.	Sub-County Accountant	**Rebecca Biwott**
3.	Chairman NGCDFC	**Noah Kiptoo**
4.	Member NGCDFC	**Emily Kimosop**

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF MARAKWET EAST Constituency Headquarters

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

(f) NGCDF MARAKWET EAST Constituency Contacts

Telephone: (254) 728 573 065
: (254) 725 603 034
Email: cdfmarakweteast@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF MARAKWET EAST Constituency Bankers

1. Equity Bank
   Kapsowar
   1570261546678
   P.O.BOX 17430705
   KAPSOWAR

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. FORWARD BY THE CHAIRMAN NG-CDF COMMITTEE

NG-CDF fund has and continues to touch, change and transform lives of common citizen down at the grass root level. That has been achieved through bursary fund to needy but bright school going students who would have dropped out if not for NG-CDF bursary fund intervention. Notably also there is no clear structure to administer the social security program in the constituency. It is upon the NG-CDF board to expedite issuance of a policy guidelines towards social security programmes.

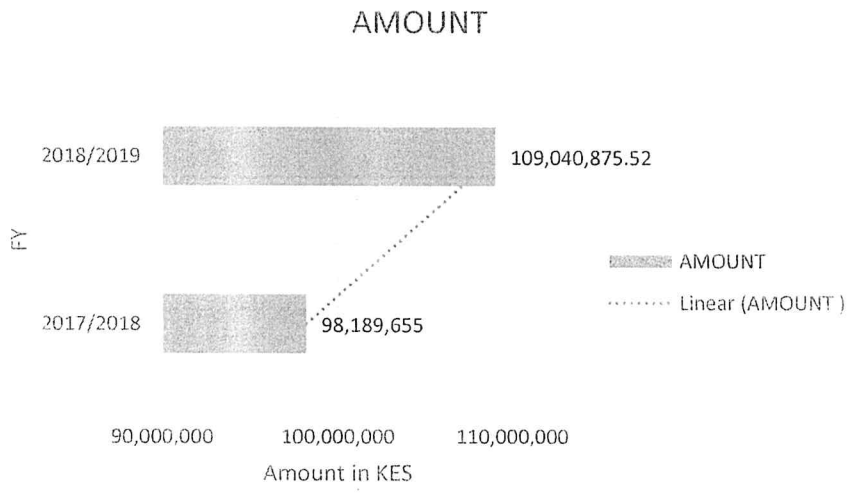
The slow implementation of projects was due to delayed disbursement of funds from NG-CDF Board. There is need for bursary/social security allocation to be reviewed upwards to match increasing needs of school fees.

There are quite a number of challenges facing constituents in Marakwet East constituency ranging from poor road networks, power outages, communication/network problems, insecurity along the borders, landslides, thunder and lightning strikes. With collaboration, networking and partnering with stakeholders, the above challenges could be solved. The constituency shall be launching constituency strategic plan in September 2019 which aims at giving strategic direction and concentration of funds to ensure maximum benefit to all in an effective and efficient manner.

I would like to thank all stakeholders in CDF projects in Marakwet East including the project management committees, development partners, and government line ministries.

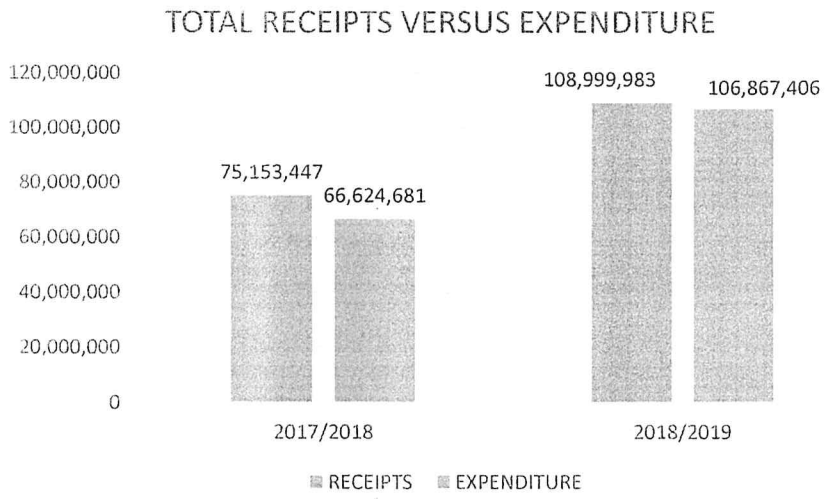
Budget allocation for the two years compared.

FY	AMOUNT
2017/2018	98,189,655
2018/2019	109,040,875

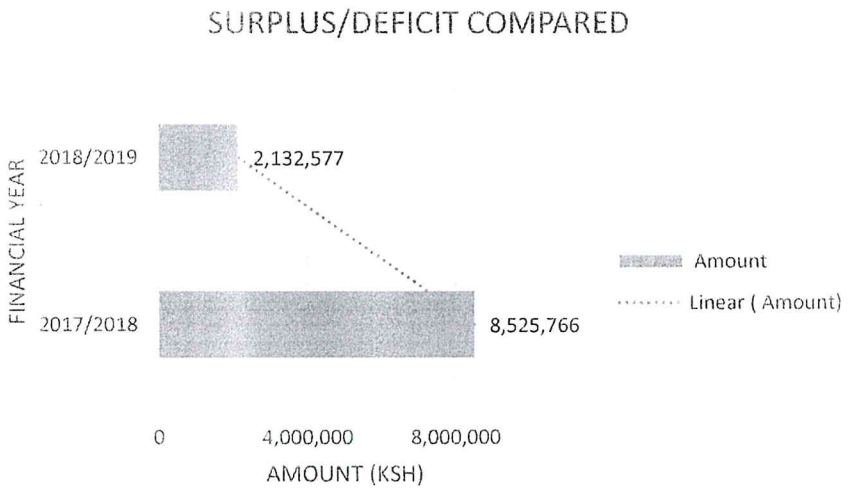


Total receipts Vs Expenditure

FY	RECEIPTS	EXPENDITURE
2017/2018	75,153,447	66,624,681
2018/2019	108,999,983	106,867,406



Surplus/Deficit Compared	Amount
2017/2018	8,525,766
2018/2019	2,132,577



Sign
CHAIRMAN NG-CDF COMMITTEE

MARAKWET EAST CONSTITUENCY
NGCDF
CHAIRMAN
Sign.....
P.O. Box 298-30705, KAPSOWAR

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-Marakwet East Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Marakwet East Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Marakwet East Constituency financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF-MARAKWET EAST Constituency further confirms the completeness of the accounting records maintained for Marakwet East, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NG-CDF-MARAKWET EAST Constituency financial statements were approved and signed by the Accounting Officer on _____ 2019.

Name: Edwin Siele
Fund Account Manager

FUND ACCOUNT MANAGER
MARAKWET EAST CONSTITUENCY
Sign .....
P.O. Box 208-30705 KAPSOWAR

Name: Rebecca Biwott
Sub County Accountant, ICPAK M/No. 12091

SUB- COUNTY ACCOUNTANT
MARAKWET EAST
Box 185 – 30705, KAPSOWAR
Date.....Sign.....

REPUBLIC OF KENYA

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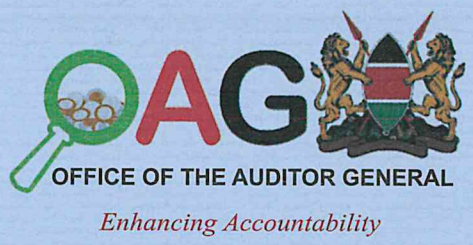

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MARAKWET EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Marakwet East Constituency set out on pages 1 to 30, which comprise the statement of assets and liabilities as at 30 June, 2019 and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Marakwet East Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Unreconciled Variances Relating to Unutilized Funds

The unutilized fund balances reflected under Annex 3 to the financial statements differed with the budget utilization differences reflected in the summary statement of appropriation-recurrent and development combined as shown:

Item	Unutilized balance as per the summary statement of appropriation (Kshs.)	Unutilized Balance reflected under Annex 3 (Kshs.)	Variance (Kshs.)
Compensation of employees	1,629738	1,150,000	479,738
Use of goods and services	4,215,179	1,163,789	3,051,390
Transfers to other government units	28,330,743	17,400,000	10,930,743
Other grants and transfers	33,372,672	51,327,181	(17,954,509)
Acquisition of assets	1,488,203	-	1,488,203
Other payments	4,677,027	1,488,203	3,188,824

No explanation or reconciliation was provided for the differences. In addition, the comments for the unutilized balances and the comparative unutilized fund balances have not been reflected under Annex 3.

In the circumstances, the accuracy of the unutilized fund balances could not be confirmed.

2.0 Unsupported Project Management Committee Account Balances

Note 15.4 to the financial statements reflects Project Management Committee account balances of Kshs.24,183,083 as at 30 June, 2019. However, cash books, bank confirmation certificates and bank reconciliation statements in support of the balances were not provided for audit.

Consequently, the accuracy, completeness and existence of the reported balance of Kshs.24,183,083 held in the project management committee bank accounts as at 30 June, 2019 could not be confirmed.

3.0 Unsupported Expenditure on Emergency Projects

The statement of receipts and payments reflects other grants and transfers of Kshs.48,974,616 which as disclosed in Note 7 to the financial statements included emergency projects of Kshs.5,480,000. However, returns and supporting documents for projects relating to construction of toilets at a cost of Kshs.1,900,000 were not provided for audit.

Consequently, the accuracy and validity of other grants and transfers of Kshs.48,974,616 could not be confirmed.

4.0 Inaccurate Balances in the Summary Statement of Appropriation

The summary statement of appropriation reflects actual payments for use of goods and services of Kshs.9,631,122 which differs with the payments of Kshs.9,615,622 reflected in the statement of receipts and payments by Kshs.15,500. In addition, the balance of Kshs.125,555,593 transferred from the National Government Constituencies Development Fund (NGCDF) Board reflected in the summary statement of appropriation differed with the balance of Kshs.125,540,093 - comprising the transfers of Kshs.108,984,483 reflected in the statement of receipts and payments and the opening bank balance of Kshs.16,555,610 – by Kshs.15,5000.

In the circumstances, the accuracy of the summary statement of appropriation – recurrent and development combined could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.0 Budget Control and Performance

The summary statement of appropriation – recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.180,580,968 and Kshs.125,571,093 respectively resulting to an under-funding of Kshs.55,009,875 or 31% of the budget. Similarly, the Fund expended Kshs.106,867,406 against an approved budget of Kshs.180,580,968 resulting to an under-expenditure of Kshs.73,713,562 or 41% of the budget which may have impacted negatively on service delivery to the residents of Marakwet East constituency.

2.0 Unresolved Prior Year Audit Matters

As disclosed under the progress on follow up of auditor recommendations section of the financial statements, various prior year audit issues remained unresolved as at 30 June, 2019. Management has not provided satisfactory reasons for the delay in resolving the prior year audit issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Delayed Implementation of Projects and Projects with Defects

The project status report provided for audit indicated that Kshs.88,601,460 was allocated to one hundred and fourteen (114) projects out of which Kshs.57,662,757 had been disbursed to seventy-eight (78) projects as at 30 June, 2019. Implementation of fifty-one (51) projects with a budget of 38,319,257 had not started, while forty (40) projects with a budget of Kshs.35,688,203 were ongoing. The delayed implementation of the projects resulted from late disbursement of funds by the NGCDF Board.

Further, audit inspection in January, 2020 on twenty-four (24) projects costing Kshs.29,169,257, revealed that ten (10) projects were complete and in use while fourteen (14) projects costing Kshs.14,469,257 were either incomplete or with defects.

Consequently, late disbursement of funds and the resultant delay in implementation of projects denied the residents of Marakwet East constituency the benefits or services that would have accrued from the projects that were to be implemented.

2.0 Ownership of Land for Marakwet East Sub-County Headquarters

The statement of receipts and payments reflects other grants and transfers of Kshs.48,974,616. As disclosed at Note 7 to the financial statements, the transfers included security projects of Kshs.10,500,000 out of which an amount of Kshs.2,400,000 was disbursed to Marakwet East Sub-County Headquarters Project Management Committee to purchase land for expansion of the Sub-County Headquarters. However, documents to confirm ownership of the land and the approved physical plan of the area were not provided for audit.

Consequently, value for money on the expenditure could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the National Government Constituencies Development Fund - Marakwet East Constituency's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the National Government Constituencies Development Fund - Marakwet East Constituency policies and procedures may deteriorate.

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

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

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the National Government Constituencies Development Fund - Marakwet East Constituency ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the National Government Constituencies Development Fund - Marakwet East Constituency to cease to continue as a going concern or to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the National Government Constituencies Development Fund - Marakwet East Constituency to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

13 September, 2021

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

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	108,984,483	75,153,447
Proceeds from Sale of Assets	2		
Other Receipts	3	15,500	
TOTAL RECEIPTS		**108,999,983**	**75,153,447**
PAYMENTS			
Compensation of employees	4	2,707,911	2,361,539
Use of goods and services	5	9,615,622	3,655,229
Transfers to Other Government Units	6	44,969,257	35,900,000
Other grants and transfers	7	48,974,616	24,707,913
Acquisition of Assets	8	600,000	
Other Payments	9		
TOTAL PAYMENTS		**106,867,406**	**66,624,681**
SURPLUS/(DEFICIT)		**2,132,577**	**8,528,766**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MARAKWET EAST Constituency financial statements were approved on _____ 2019 and signed by:

SUB- COUNTY ACCOUNTANT
MARAKWET EAST
P. O. Box 185 - 30705, KAPSOWAR

FUND ACCOUNT MANAGER
MARAKWET EAST CONSTITUENCY
P.O. Box 185 - 30705 KAPSOWAR

Date.....Sign.....

Name: Edwin Siele
Fund Account Manager

Name: Rebecca Biwott
Sub County Accountant, ICPAK M/No. 12091

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

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	18,688,188	16,555,610
Cash Balances	10B		
Total Cash and Cash Equivalents		18,688,188	16,555,610
Current Receivables			
Outstanding Imprests	11		
TOTAL FINANCIAL ASSETS		**18,688,188**	**16,555,610**
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A		
Gratuity	12B		
TOTAL FINANCIAL LIABILITES			
NET FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd	13	16,555,610	8,026,844
Surplus/Deficit for the year		2,132,577	8,528,766
		18,688,188	**16,555,610**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-MARAKWET EAST Constituency financial statements were approved on _____ 2019 and signed by:

Name: Edwin Siele
Fund Account Manager

Name: Rebecca Biwott
Sub County Accountant, ICPAK M/No. 12091

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

CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		**2018/2019** (Kshs)	**2017/2018** (Kshs)
Transfers from NGCDF Board	1	108,984,483	75,153,447
Other Receipts	3	15,500	
Total receipts		**108,999,983**	**75,153,447**
Payments			
Compensation of Employees	4	2,707,911	2,361,539
Use of goods and services	5	9,615,622	3,655,229
Transfers to Other Government Units	6	44,969,257	35,900,000
Other grants and transfers	7	48,974,616	24,707,913
Other Payments	9		
Total payments		**106,267,406**	**(66,624,681)**
Total Receipts Less Total Payments			
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		**2,732,577**	**8,525,766**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	9	600,000	
Net cash flows from Investing Activities		**600,000**	
NET INCREASE IN CASH AND CASH EQUIVALENT		**2,132,577**	**8,528,766**
Cash and cash equivalent at BEGINNING of the year	**13**	**16,555,610**	**8,026,844**
Cash and cash equivalent at END of the year		**18,688,188**	**16,555,610**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MARAKWET EAST Constituency financial statements were approved on _____ 2019 and signed by:

Name: Edwin Siele
Fund Account Manager

Name: Rebecca Biwott
Sub County Accountant, ICPAK M/No. 12091

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,875	71,540,093	180,580,968	125,555,593	55,025,375	69.5%
Proceeds from Sale of Assets			-		-	
Other Receipts				15,500	(15,500)	
TOTALS	**109,040,875**	**71,540,093**	**180,580,968**	**125,571,093**	**55,009,875**	**69.5%**
PAYMENTS						
Compensation of Employees	2,750,000	1,587,649	4,337,649	2,707,911	1,629,738	62.4%
Use of goods and services	7,063,678	6,767,123	13,830,801	9,631,122	4,199,679	69.6%
Transfers to Other Government Units	49,300,000	24,000,000	73,300,000	44,969,257	28,330,743	61.3%
Other grants and transfers	47,838,994	34,508,294	82,347,288	48,974,616	33,372,672	59.5%
Acquisition of Assets	2,088,203		2,088,203	600,000	1,488,203	28.7%
Other Payments		4,677,027	4,677,027		4,677,027	
TOTALS	**109,040,875**	**71,540,093**	**180,580,968**	**106,882,906**	**73,698,062**	**59.2%**

Notes

1. The underspending in acquisition of assets resulted from renovations which were ongoing as at 30 June 2019. An amount of Kshs.600,000 out of the contracted sum of Kshs.2,088,203 had been paid to the contractor. The balance will be paid upon completion and certification of the works.
2. Under absorption on other expenditure items was due to allocations which had not been received from NG-CDF board as at 30 June 2019. A total of Kshs.55,025,375 had not been received hence the expenditure percentage of below 90%.
3. Adjustments of Kshs.71,540,093 was as a result of unutilized funds at the beginning of the year.

The NG-CDF Marakwet East Constituency financial statements were approved on _____ 2019 and signed by:

Name: Edwin Siele
Fund Account Manager

FUND ACCOUNT MANAGER
MARAKWET EAST CONSTITUENCY
Sign.....
P.O. Box 298-30705 KAPSOWAR

Name: Rebecca Biwott Date.....Sign.....
Sub County Accountant, ICPAK M/No. 12091

SUB- COUNTY ACCOUNTANT
MARAKWET EAST
P.O. Box 185 – 30705, KAPSOWAR

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

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,750,000	1,587,649	4,337,649	2,707,911	1,629,738
1.2 Committee allowances	2,500,000	1,303,461	3,803,461	3,174,800	628,661
1.3 Use of goods and services	1,292,453	97,507	1,389,960	1,168,575	221,385
Sub-Total	**6,542,453**	**2,988,617**	**9,531,070**	**7,051,286**	**2,479,784**
2.0 Monitoring and evaluation					
2.1 Capacity building	1,500,000	500,000	2,000,000	426,000	1,574,000
2.2 Committee allowances	1,200,000	1,116,155	2,316,155	1,941,000	375,155
2.3 Use of goods and services	571,226	250,000	821,226	410,507	410,719
Sub-Total	**3,271,226**	**1,866,155**	**5,137,381**	**2,777,507**	**2,359,874**
3.0 Emergency					
Wewo Pri Sch	-	200,000	-	200,000	-
Chorwa Pri Sch	-	330,000	-	330,000	-
Sebero Pri Sch	-	400,000	-	400,000	-
Kamogo Pri Sch	-	500,000	-	500,000	-
Cheptany Pri Sch	-	600,000	-	600,000	-
Kamogo Chiefs Office	-	500,000	-	500,000	-
Ketut Chiefs Office	-	-	-	300,000	-
Tot Primary School	-	-	-	400,000	-
Kamasia Pri Sch	-	-	-	150,000	-
Kakiptul Assistant Chiefs Office	-	-	-	500,000	-
Liter Police Station	-	-	-	300,000	-
Chemisto Pri Sch	-	-	-	500,000	-
St Marys Sec Sch	-	-	-	300,000	-
Kipkaner Day Secondary School	-	-	-	500,000	-
Sub-Total	**5,738,993**	**2,530,000**	**8,268,993**	**5,480,000**	**2,788,993**
4.0 Bursary And Social Security					

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
4.2 Secondary Schools	17,000,000	20,259,338	37,259,338	23,371,032	13,888,306
4.3 Tertiary Institutions	10,000,000	8,250,198	18,250,198	8,630,084	9,620,114
Sub-Total	**27,000,000**	**28,509,536**	**55,509,536**	**32,001,116**	**23,508,420**
5.0 Sports					
Ngenyireel Primary School	50,000	-	50,000	-	50,000
Kararia Primary School	50,000	-	50,000	-	50,000
Chorwa Primary School	50,000	-	50,000	-	50,000
Lukuget Day Secondary School	50,000	-	50,000	-	50,000
Mkeno Primary School	-	55,500	55,500	55,500	-
Mkeno Primary School	-	50,000	50,000	50,000	-
Kaptobendo Pri Sch	-	50,000	50,000	50,000	-
Nyirar Pri School	-	55,500	55,500	55,500	-
Kamasia Primary School	-	55,500	55,500	55,500	-
Koisabul Pri Sch	-	50,000	50,000	50,000	-
Boroko Pri Sch	-	50,000	50,000	50,000	-
Moror Pri Sch	-	55,500	55,500	55,000	55,500
Sub-Total	**200,000**	**422,000**	**622,000**	**421,500**	**200,500**
6.0 Environment					
Maron Primary School	50,000	-	50,000	-	50,000
Mureto Primary School	50,000	50,000	100,000	50,000	50,000
Cheptobot Primary School	50,000	-	50,000	-	50,000
Sambalat Primary School	50,000	-	50,000	-	50,000
Kapchelaga Pri Sch	-	250,000	250,000	250,000	-
Mungwa Primary School	-	55,500	55,500	55,500	-
Kipyebo Primary School	-	55,500	55,500	55,500	-
Kapchoge Pri School	-	55,500	55,500	55,500	-
Kabaldamet Pri Sch	-	55,500	55,500	55,500	-
Kapkain Pri Sch	-	55,500	55,500	50,000	5,500
Sub-Total	**200,000**	**577,500**	**777,500**	**572,000**	**205,500**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
7.0 Primary Schools Projects					
Mungwa Primary School	700,000	-	700,000	700,000	-
Katilit Primary School	700,000	500,000	1,200,000	500,000	700,000
St. Michael Primary School	200,000	-	200,000	-	200,000
Meuno Primary School	700,000	-	700,000	700,000	-
Wewo Primary School	1,500,000	-	1,500,000	1,500,000	-
Chorwa Primary School	500,000	-	500,000	500,000	-
Kamogo Primary School	1,500,000	-	1,500,000	1,500,000	-
Kasokotow Primary School	1,000,000	-	1,000,000	1,000,000	-
Liter Primary School	1,000,000	500,000	1,500,000	500,000	1,000,000
Sebero Primary School	1,200,000	-	1,200,000	1,200,000	-
Chebilil Primary School	500,000	-	500,000	-	500,000
Kreel Primary School	800,000	-	800,000	800,000	-
Kimongo Primary School	500,000	-	500,000	-	500,000
Barberi Primary School	700,000	-	700,000	700,000	-
Kaptora Primary School	700,000	-	700,000	700,000	-
Chesetan Primary School	500,000	-	500,000	500,000	-
Kombasses Primary School	300,000	-	300,000	300,000	-
Kipyebo Primary School	500,000	300,000	800,000	800,000	-
Maina Primary School	800,000	-	800,000	800,000	-
Chelimwo Primary School	200,000	-	200,000	200,000	-
Chepkog Primary School	1,200,000	500,000	1,700,000	500,000	1,200,000
Matum Primary School	700,000	-	700,000	700,000	-
Kimitel Primary School	600,000	-	600,000	600,000	-
Kapkobil Primary School	200,000	-	200,000	200,000	-
Konot Primary School	1,000,000	-	1,000,000	1,000,000	-
Toroko Primary School	500,000	-	500,000	500,000	-
Chesongoch Primary School	1,000,000	-	1,000,000	1,000,000	-
Cheptobot Primary School	600,000	-	600,000	600,000	-

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
Kapchelaga Primary School	1,400,000	-	1,400,000	1,000,000	400,000
Kaptobendo Primary School	600,000	-	600,000	600,000	-
Tebe Primary School	400,000	-	400,000	400,000	-
Kalya Primary School	800,000	-	800,000	800,000	-
Tangul Primary School	200,000	500,000	700,000	500,000	200,000
Kapkeny Primary School	500,000	-	500,000	500,000	-
Mokwony Primary School	200,000	-	200,000	-	200,000
Chawis Primary School	400,000	1,169,257	1,569,257	1,169,257	400,000
Cheptany Primary School	200,000	-	200,000		200,000
Kabiego Primary School	-	500,000	500,000	500,000	-
Tenderwa Primary School	-	500,000	500,000	500,000	-
Kararia Primary School	-	500,000	500,000	500,000	-
Kimuren Primary School	-	300,000	300,000	-	300,000
Kapsicha Primary School	-	200,000	200,000	200,000	-
Metipsoo Primary School	-	500,000	500,000	500,000	-
Queen Of Peace Cheseger Primary School	-	500,000	500,000	500,000	-
Nyirar Primary School	-	-	-	500,000	(500,000)
Sub-Total	**25,000,000**	**6,469,257**	**3,146,925**	**26,169,257**	**5,300,000**
8.0 Secondary Schools Projects					
Sambirir Girls Secondary School	6,500,000	-	6,500,000	-	6,500,000
Queen Of Peace Secondary School	1,000,000	1,000,000	2,000,000	1,000,000	1,000,000
St Michael Secondary School	1,000,000	-	1,000,000	-	1,000,000
Tot Day Secondary School	1,300,000	1,200,000	2,500,000	600,000	1,900,000
ST Marys Mon Secondary School	1,000,000	-	1,000,000	-	1,000,000
Mogil Secondary School	2,500,000	2,700,000	5,200,000	3,200,000	2,000,000

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
Ishmael Chelanga Secondary School	700,000	-	700,000	-	700,000
Kerio Valley Secondary School	600,000	-	600,000	-	600,000
Kaptich Girls Secondary School	1,200,000	6,500,000	7,700,000	6,500,000	1,200,000
Chesewew Secondary School	2,000,000	-	2,000,000	2,000,000	-
Kipkaner Secondary School	1,000,000	500,000	1,500,000	1,000,000	500,000
Sambirir Community Library	1,000,000	-	1,000,000	-	1,000,000
Kamasia Secondary School	2,000,000	-	2,000,000	2,000,000	-
St.Augustine Kapyego Secondary School	1,000,000	500,000	1,500,000	1,500,000	-
St Pauls Kapkondot Secondary School	1,500,000	-	1,500,000	1,000,000	500,000
Sub-Total	**24,300,000**	**12,400,000**	**36,700,000**	**18,800,000**	**17,900,000**
10.0 Security Projects					
Kamogo Chiefs Office	600,000	-	600,000	600,000	
Wewo Assistant Chiefs Office	700,000	-	700,000	700,000	
Kaben Chiefs Office	700,000	-	700,000	700,000	
Chebilil Chiefs Office	400,000	-	400,000	-	400,000
Koibirir Chiefs Office	700,000	-	700,000	700,000	-
Chesetan AP Line	400,000	-	400,000	-	400,000
Kapkobil AP Camp	3,500,000	2,000,000	5,500,000	2,500,000	3,000,000
Chesongoch ACC's Office	3,000,000	-	3,000,000	-	3,000,000
Kapyego Police Station	700,000	1,000,000	1,700,000	1,700,000	-
Kessom Assistant Chiefs Office	700,000	-	700,000	-	700,000
Kamelei Ap Camp	500,000	1,000,000	1,500,000	-	1,500,000
Nyirar Assistant Chiefs Office	200,000	-	200,000	-	200,000
Kipchumwa Ap Camp	2,000,000	-	2,000,000	-	2,000,000
Tenderwa Assistant Chiefs Office	200,000	-	200,000	-	200,000

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	30/06/2019	
	Kshs	Kshs	Kshs	Kshs	Kshs
Cheptobot Assistant Chiefs Office	200,000	-	200,000	-	200,000
Liter Police Station	200,000	-	200,000	-	200,000
Tuturung Assistant Chief's Office	-	500,000	500,000	500,000	-
Kapsicha Assistant Chief's Office	-	500,000	500,000	500,000	-
Marakwet East Sub-County Headquarters		2,400,000	2,400,000	2,400,000	-
Ketut Chief's Office		200,000	200,000	200,000	
Sub-Total	**14,700,000**	**7,600,000**	**22,300,000**	**10,500,000**	**11,800,000**
11.0 Acquisition Of Assets					
11.2 Refurbishment Of NG-CDF Office	2,088,203	-	2,088,203	600,000	1,488,203
Sub-Total	**2,088,203**	**-**	**2,088,203**	**600,000**	**1,488,203**
13.0 Others					
13.1 Strategic Plan		3,500,000	3,500,000	2,510,240	989,760
13.2 Innovation Hub		4,677,027	4,677,027		4,677,027
Sub-Total	**-**	**8,177,027**	**8,177,027**	**2,510,240**	**5,666,787**
Grand Total	**109,040,876**	**71,540,093**	**180,580,968**	**106,882,906**	**73,698,062**

IX. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Rreceipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

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

b) Recognition of payments
The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

Compensation of Employees
Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services
Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets
The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and Cash equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity at the end of the year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

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

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
AIE NO. 2017/2018/5307	28,000,000	
AIE NO. 2016/2017/5315	200,000	
AIE NO. 2017/2018/5285	26,784,483	
AIE NO. 2018/2019/0273	10,000,000	
AIE NO. 2018/2019/0499	10,000,000	
AIE NO. 2018/2019/6446	6,000,000	
AIE NO. 2018/2019/4474	11,000,000	
AIE NO. 2018/2019/2938	17,000,000	
AIE NO. 2017/2018/5923		5,500,000
AIE NO. 2016/2017/2598		31,748,275
AIE NO. 2017/2018/2997		37,905,172
	108,984,483	**75,153,447**

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	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		

3. OTHER RECEPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Hire of hall	15,500	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	**15,500**	**-**

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	2,579,111	2,361,539
Basic wages of casual labour		
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Gratuity – paid	100,000	
- accrued		
Other personnel payments	28,800	
Total	**2,707,911**	**2,361,539**

5. USE OF GOODS AND SERVICES

	2018-2019 Kshs	2017-2018 Kshs
Committee Expenses	5,541,800	2,010,162
Utilities, supplies and services	1,330,507	1,380,709
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Bank charges	13,075	14,358
Training expenses	-	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Electricity	20,000	-
Office and general supplies and services	-	-
Other operating expenses-Fuel, Oil, Lubricants	200,000	250,000
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Strategic plan	2,510,240	-
Total	**9,615,622**	**3,655,229**

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019 Kshs	2017-2018 Kshs
Transfers to National Government entities		
Transfers to primary schools	26,169,256	17,650,000
Transfers to secondary schools	18,800,000	18,250,000
Transfers to tertiary institutions		
Transfers to health institutions		
TOTAL	**44,969,256**	**35,900,000**

7. OTHER GRANTS AND OTHER TRANSFERS

	2018-2019 Kshs	2017-2018 Kshs
Bursary – secondary schools	23,371,032	10,063,487
Bursary – tertiary institutions	8,630,084	4,476,770
Bursary – special schools		-
Mock & CAT	-	-
Security projects	10,500,000	6,610,000
Sports projects	421,500	1,487,656
Environment projects	572,000	-
Emergency projects	5,480,000	1,800,000
Total	**48,974,616**	**24,437,913**

8. ACQUISITION OF ASSETS

Non-Financial Assets	2018-2019 Kshs	2017-2018 Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings	600,000	-
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialised Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Acquisition of Land		
Acquisition of Intangible Assets		
Total	600,000	-

9. OTHER PAYMENTS

	2018-2019 Kshs	2017-2018 Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	**2018-2019**	**2017-2018**
	Kshs	**Kshs**
Equity Kapsowar Branch A/c No 1570261546678	18,688,187	16,555,610
Total		
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (*specify*)	-	-
Total	-	-
	18,688,187	**16,555,610**

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Name of Officer or Institution	dd/mm/yy	-	-	-
Total				-

12A. RETENTION

	2018 - 2019 Kshs	2017-2018 Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
	-	-
Total	-	-

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019 Kshs	2017-2018 Kshs
		-
		-
		-
Total		

13. BALANCES BROUGHT FORWARD

	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	16,555,610	8,026,844
Cash in hand	-	
Imprest	-	
	16,555,610	**8,026,844**

14. PRIOR YEAR ADJUSTMENTS

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

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019 Kshs	2017-2018 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
NGCDFC Staff (Gratuity)	579,991	-
Others (*specify*)	-	-
	579,991	-

15.3: UNUTILIZED FUND (See Annex 3)

	2018/2019 ksh	2017/2018 Re-stated Ksh	2017/2018 ksh
Compensation of employees	487,649	1,587,649	-
Use of goods and services	967,461	6,767,123	2,226,690
Amounts due to other Government entities	10,000,000	24,000,000	14,600,000
Amounts due to other grants and other transfers	5,100,500	34,508,294	22,948,429
Acquisition of assets	-	-	-
Others (Constituency *ICT HUBS)*	-	4,677,027	-
	16,555,610	**71,540,093**	**39,775,119**

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances	24,183,083	25,794,299
	24,183,083	**25,794,299**

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
2.0	PMC account balances	Bank confirmation certificates confirmation the PMC bank account balances as at 30th June 2017 has been availed for audit review.	Edwin Siele-Fund Account Manager	Not resolved	30 June 2020
3.0	Unsupported PMC expenditure	Actual expenditure returns, acknowledgement letters were availed to the auditor for review.	Edwin Siele-Fund Account Manager	Not resolved	30 June 2020
3.2.1	Bursary to tertiary and secondary institutions	Locational bursary committees minutes for vetting applicants indicating how beneficiaries were identified were availed to the auditor. Appointment letters of two co-opted members from the ministry of the education were also availed to the auditor.	Edwin Siele-Fund Account Manager	Not resolved	30 June 2020
3.2.2	Security-no actual expenditure returns from PMC	Actual expenditure returns form PMC have been availed to the auditor for audit review	Edwin Siele-Fund Account Manager	Not resolved	30 June 2020
3.2.3	Emergency projects-no expenditure returns	Actual expenditure returns form PMC including procurement records have been availed to the auditor for audit review	Edwin Siele-Fund Account Manager	Not resolved	30 June 2020
3.2.4	Sports projects- no procurement records and actual expenditure returns	Actual expenditure returns including procurement records from PMC have been availed to the auditor for audit review	Edwin Siele-Fund Account Manager	Not resolved	30 June 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
3.3	Cash and cash equivalents-unpresented cheques	Stale cheques as at 30th June 2019 were reversed to the cash book. A schedule showing when the unpresented cheques as at 30th June 2019 were cleared in the statement has been provided to the auditor for review.	Edwin Siele-Fund Account Manager	Not resolved	30 June 2020
6 (4)	Sambirir Community library-not complete	Declined to be approved by NG-CDF Board since it falls under devolved units. NG-CDFC plans to hand over project to Kenya National Library Services as and is basis	Edwin Siele-Fund Account Manager	Not resolved	30 June 2020
6 (8)	Tebe primary school-incomplete	More funds of ksh 400,000 were allocated and disbursed to complete.	Edwin Siele-Fund Account Manager	Not resolved	30 June 2020
6 (9)	Mogil day secondary school-Incomplete	The dining hall was allocated more funds and now complete ready for handing over.	Edwin Siele-Fund Account Manager	Not resolved	30 June 2020
6(11)	St Marys Mon secondary school-Incomplete staff quarters	Ksh 1million allocated in FY 2018/2019 to complete the project. Implementation of the finishes ongoing	Edwin Siele-Fund Account Manager	Not resolved	30 June 2020
6 (12)	Murkutwa Ap Camp-Complete but not in use	The project is complete, handed over and currently officer have been posted.	Edwin Siele-Fund Account Manager	Not resolved	30 June 2020
6 (13)	Tot day secondary school-Incomplete fencing projects	More funds shall be allocated for completing fencing were allocated in 2019/2020	Edwin Siele-Fund Account Manager	Not resolved	30 June 2020
6 (14)	St Michael Secondary school-Incomplete four classrooms	More funds allocated in the FY 2018/2019 of ksh 1 million for completion of four classrooms. Implementation ongoing	Edwin Siele-Fund Account Manager	Not resolved	30 June 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
6 (15)	Ishmael Chelanga Secondary school-Change of activity	PMC's fixed doors and windows then also fixed electricity pipes and water pipes which normally done before plaster and flooring is done	Edwin Siele-Fund Account Manager	Not resolved	30 June 2020
6 (16)	Kaben Chief's office-Incomplete	More funding to the project were allocated of ksh 700,000 to complete, works currently ongoing to be completed in one month.	Edwin Siele-Fund Account Manager	Not resolved	30 June 2020

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (*specify*)						
1. Stephen K. Chelimo		228,785		100,000	128,785	
2. Dinah Kiplagat		225,603	30/09/19	0	225,603	
3. Rose Chelimo		225,603	30/09/19	0	225,603	
Sub-Total		**679,991**			**579,991**	
Grand Total						

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		1,150,000		
Use of goods & services		1,163,788.80		
Sub-Total		**2,313,678.80**		
Amounts due to other Government entities				
St Michael primary school	1 classroom	200,000		
Katilit primary school	1 classroom	700,000		
Liter primary school	Fencing of school compound	1,000,000		
Chebilil primary school	1 classroom	500,000		
Kimongo primary school	1 classroom	500,000		
Chepkog primary school	2 classroom	1,200,000		
Tangul primary school	Completion of 1 classroom	200,000		
Mokwony primary school	Completion of 1 classroom	200,000		
Chawis primary school	Completion of 1 classroom	400,000		
Cheptany pri school	Completion of 1 classroom	200,000		
Sambirir girls secondary school	School bus	6,500,000		
ST Michael sec sch	Completion of 4classes	1,000,000		
Tot Day sec sch	Construction of 2classes	1,300,000		
St Mary's Mon sec sch	Completion of staff quarters	1,000,000		
Ishmael chelanga sec sch	Completion of lab	700,000		
Kerio valley sec sch	Reroofing of 2claases	600,000		
Kaptich girls sec sch	Lab equipment	1,200,000		
Sub-Total		**17,400,000**		
Amounts due to other grants and other transfers				
Bursary secondary school	Bursary	18,488,188		
Bursary Tertiary Institution	Bursary	21,168,999		
Chebilil chiefs office	Completion of chiefs office	400,000		
Chesongoch ACC's office	Construction of ACC office	3,000,000		
Kessom Assistant chiefs office	Construction of chiefs office	700,000		
Kamelei AP Camp	Construction of 5staff quarters	500,000		
Nyirar Assistant chiefs office	Completion of assistant chiefs office	200,000		
Tenderwa chiefs office	Completion of chiefs office	200,000		

MARAKWET EAST NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2019

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Cheptobot chiefs office	Completion of chiefs office	200,000		
Liter police station	Completion of fencing	200,000		
Kipchumwa AP Camp	Construction of Ap camp	2,000,000		
KAPKOBIL Ap camp	Construction of 5units of staff quarters	2,500,000		
Ngenyireel primary school	Sports	50,000		
Kararia primary school	Sports	50,000		
Chorwa pri sch	Sports	50,000		
Lukuget day secondary school	Sports	50,000		
Chorwa primary school	Sports	50,000		
Maron primary school	Environment	50,000		
Cheptobot primary school	Environment	50,000		
Sambalat primary school	Environment	50,000		
Emergency	Emergency projects	2,538,993.45		
Sub-Total		**51,327,181**		
Acquisition of assets				
Others (*specify*)				
Refurbishment of NG-CDF office	Office renovation	1,488,203.27		
Sub-Total				
Grand Total		**73,698,062**		

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	1,200,000.00	-	-	1,200,000.00
Buildings and structures	12,000,000.00	600,000	-	12,600,000.00
Transport equipment	9,483,255.00	-	-	9,483,255.00
Office equipment, furniture and fittings	523,100.00	-	-	523,100.00
ICT Equipment, Software and Other ICT Assets	812,500.00	-	-	812,500.00
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	**24,018,855.00**	**851,000**	-	**24,618,855.00**

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND MARAKWET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2019

Serial No.	Project Management Committee	Bank	Account number	Bank Balance 2018/19 (Kshs)	Bank Balance 2017/18 (Kshs)
1	Chawis Primary School	Equity-Kapsowar	1570266414935	440	440
2	Chorwa Primary School	Equity-Kapsowar	1570264054753	400,135	808,705
3	Nyirar Primary School	Equity-Kapsowar	1570262635352	501,970	1,886
4	Chelimwo Primary School	Equity-Kapsowar	1570264231010	7,451	507,286
5	Muswon Primary School	Equity-Kapsowar	1570264205214	314	475,824
6	Kapkuto Primary School	Equity-Kapsowar	1570266863037	1,310	1,310
7	Kombases Primary School	Equity-Kapsowar	1570267124604	1,060	
8	Kapkobil Primary School	Equity-Kapsowar	1570264023478	201,517	234,292
9	Queen Of Peace Cheseger Primary School	Equity-Kapsowar	1530261739240	277,595	135
10	Murkutwo Primary School	Equity-Kapsowar	1570263899187	237	231
11	Chemisto Primary School	Equity-Kapsowar	1570262653284	671	1,511
12	St Augustine Kapyego Secondary School	Equity-Kapsowar	1570264045144	1,087,945	2,580
13	Ishmael Chelanga Secondary School	Equity-Kapsowar	1570262776347	319	516,724
14	Liter Police Station	Equity-Kapsowar	1570261708992	91,843	11,285
15	Chebilil Ap Line	Equity-Kapsowar	1570264449314	85	825
16	Mogil Police Station	Equity-Kapsowar	1570262692350	51,840	35,126
17	Kipchumwa Chiefs Office	Equity-Kapsowar	1570266061270	6,745	1,065
18	Kipkaner Chiefs Office	Equity-Kapsowar	1570266548914	870	3,135
19	St Marys Mon Secondary	Equity-Kapsowar	1570269233373	156,237	19,970
20	Kimongo Primary School	Equity-Kapsowar	1570264653431	5,470	1,263
21	Sangach Primary School	Equity-Kapsowar	1570269995814	(691)	85
22	Itum Pri School	Equity-Kapsowar	1570263833431	1	51,840
23	Lukuget Primary School	Equity-Kapsowar	1570264190830	70,116	303,260
24	Sebero Primary School	Equity-Kapsowar	1570271424260	92,220	53,230
25	Cheptany Pri Sch	Equity-Kapsowar	1570264231665	740	855,633
26	Nyirar Chiefs Office	Equity-Kapsowar	1570270180458	555	5,470
27	Murkutwa Ap Camp	Equity-Kapsowar	1570271087501	1,735	596
28	Chesewew Boys Sec School	Equity-Kapsowar	1570268837853	3,460	29,141
29	Tuturung Assistant Chiefs Office	Equity-Kapsowar	1570271786430	47,045	70,116
30	Mungwa Primary School	Equity-Kapsowar	1570264235144	335,420	334,760
32	Kasokotow Primary School	Equity-Kapsowar	1570271755916	574,290	503,170
33	Metipsoo Primary School	Equity-Kapsowar	1570271743991	131,447	3,970
34	Sambirir Community Library	Equity-Kapsowar	1570262393420	2,206	148,515
35	Chebilil Chiefs Office	Equity-Kapsowar	1570264218132	425	460
36	Endul Assistant Chiefs Office	Equity-Kapsowar			71,640
37	Kamogo Chiefs Office	Equity-Kapsowar	1570273274188	599,775	
38	Murkutwa Ap Camp	Equity-Kapsowar	1570271087501	1,735	1,820
39	Kapsicha Assistant Chiefs Office	Equity-Kapsowar		-	192

40	Marakwet East Sub-County Headquarters	Equity-Kapsowar	1570271246110	6,123	179,296
41	Matum Primary School	Equity Kapsowar	1570263932649	700,100	62,425
42	Kaptobendo Primary School	Equity Kapsowar	1570263777724	600,190	
42	St. Marys Mon Sec Sch	Equity Kapsowar	1570269233373	156,237	55,100
43	Kaben Chief's Office	Equity Kapsowar	1570270615625	1,215	3,970
44	Kapkobil Ap Camp	Equity Kapsowar	1570277415487	137,730	
45	Wewo Primary School	Equity Kapsowar	1570277270019	2	4,153
46	St. Michael Pri Sch	Equity Kapsowar	1570277501517	65,980	100
47	Toroko Pri Sch	Equity Kapsowar	1570277359824	499,667	90
48	Chepkog Pri Sch	Equity Kapsowar	1570264325860	28,445	855,633
49	Ngenyireel Pri Sch	Equity Kapsowar	1570264026694	1,710	501,620
50	Lukuget Day Sec Sch	Equity Kapsowar		-	-
51	Chesewew Sec Sch	Equity Kapsowar	1570268837853	3,460	810
53	Wewo Primary School	Kcb-Kapsowar	1135343012	716,284	1,208,650
54	Maron Primary School	Kcb-Kapsowar	1135282293	2,218	846
55	Kamogo Primary School	Kcb-Kapsowar	1130448673	1,350,673	AC CLOSED
56	Mkeno Primary School	Kcb-Kapsowar	1135120455	2,346	1,927
57	Kapkeny Primary School	Kcb-Kapsowar	1136920218	Closed	201,966
58	Ratia Primary School	Kcb-Kapsowar	1148065253	1,927	2,259
59	Kilangata Primary School	Kcb-Kapsowar	1106926781	201,966	2,734
60	Kapsicha Primary School	Kcb-Kapsowar	1150322349	37,608	2,101
61	Koisabul Primary School	Kcb-Kapsowar	1169983677	3,084	AC CLOSED
62	Koisabul Primary School	Kcb-Kapsowar	1136801111	2,101	6,562
63	Lukuget Primary School	Kcb-Kapsowar	1136808582	Closed	4,328
64	St Peters Korion Primary School	Kcb-Kapsowar	1135075603	6,562	99,874
65	Kaptora Primary School	Kcb-Kapsowar	1127186736	186,893	AC CLOSED
66	Mokwony Primary School	Kcb-Kapsowar	1135150052	1,874	4,328
67	Kaptobendo Primary School	Kcb-Kapsowar	1111075972	N/A	701,306
68	Kamasia Primary School	Kcb-Kapsowar	1113957042	4,328	500,000
69	Kapchelaga Primary School	Kcb-Kapsowar	1137196505	N/A	1,084,824
70	Kapchoge Primary School	Kcb-Kapsowar	1235111008	55,485	461,149
71	Tebe Primary School	Kcb-Kapsowar	1135612331	337,039	6,732
72	Tangul Primary School	Kcb-Kapsowar	1131575555	2,508	144
73	Kamelei Primary School	Kcb-Kapsowar	1103110896	7,100	515
74	Kapero Primary School	Kcb-Kapsowar	1125897643	144	500,963
75	Tenderwa Primary School	Kcb-Kapsowar	1135369011	111,434	AC CLOSED
76	Kapchemurkeldet Primary School	Kcb-Kapsowar	1137061073	1,717	3,225
77	Kararia Primary School	Kcb-Kapsowar	1137009896	CLOSED	5,014
78	Kabiego Primary School	Kcb-Kapsowar	1103111051	3,401	62,640
79	Kimuren Primary School	Kcb-Kapsowar	1147892253	5,014	1,059
80	Maina Primary School	Kcb-Kapsowar	1180097815	711,399	320
81	Kumbulul Primary School	Kcb-Kapsowar	1130965198	1,059	182,514
82	Koibarak Primary School	Kcb-Kapsowar	1135067910	820	1
83	Chesongoch Small Home	Kcb-Kapsowar	1138718556	162,022	1,770
84	Tot Primary School	Kcb-Kapsowar	1103110063	2,001	1,795
85	Chesawach Primary School	Kcb-Kapsowar	1131308190	1,770	1,985
86	Liter Primary School	Kcb-Kapsowar	1102608777	2,679	6,150

87	Kabaldamet Primary School	Kcb-Kapsowar	1178117979	57,285	AC CLOSED
88	Barberi Primary School	Kcb-Kapsowar	1167891481	705,824	1,302
89	Kimongo Primary School	Kcb-Kapsowar	1141356035		1,716
90	Embomir Primary School	Kcb-Kapsowar	1136751890	1,302	523
91	Kipyebo Primary School	Kcb-Kapsowar	1130465470	1,850	14,514
92	Mogil Day Secondary School	Kcb-Kapsowar	1103039156	953	625
93	Kaptich Girls Secondary School	Kcb-Kapsowar	1133716342	33,450	167,016
94	Liter Seocndary School	Kcb-Kapsowar	1135436606	625	5,029,685
95	Kipkaner Day Secondary School	Kcb-Kapsowar	1103113259	1,017,284	6,200
96	Sambirir Girls Secondary School	Kcb-Kapsowar	1137266678	17,284	AC CLOSED
97	Chesewew Boys Secondary School	Kcb-Kapsowar	1106940350	1,868,288	502,585
98	Queen Of Peace Secondary School	Kcb-Kapsowar	1135794677	N/A	53,051
99	St Michael Secondary School	Kcb-Kapsowar	1135257183	2,585	3,473,869
100	St Pauls Kapkondot Sec Sch	Kcb-Kapsowar	1125069430	1,000,925	383,191
101	Kapchebau Sec Sch	Kcb-Kapsowar	1158544421	13,193	979
102	Sambirir Boys Sec Sch	Kcb-Kapsowar	1127490168	1,191	5,898
103	Kapyego Police Station	Kcb-Kapsowar	1147835837	CLOSED	1
104	Mokoro Chiefs Office	Kcb-Kapsowar	1103115294	4,301	4,670
105	Kiptumbur Chiefs Office	Kcb-Kapsowar	1137052724	N/A	AC CLOSED
106	Tenderwa Chiefs Office	Kcb-Kapsowar	1179550374	1,526	4,078
107	Cheptobot Chiefs Office	Kcb-Kapsowar	1179478711	19,740	AC CLOSED
108	Katilit Primary School	Kcb-Kapsowar	1135191689	576	51,712
109	Cheptobot Primary School	Kcb-Kapsowar	1183902352	601,022	28,122
111	Chechan Primary School	Kcb Kapsowar	1198782641	24,393	500,733
112	Chesetan Primary School	Kcb Kapsowar	1198683414	501,400	AC CLOSED
113	Kabetwa Primary School	Kcb Kapsowar	1130959112	4,174	279,309
114	Kreel Pri Sch	Kcb Kapsowar	1181293995	805,064	97,400
115	Kerbut Pri Sch	Kcb Kapsowar	1149202122	1,509	4,174
116	Kimitel Pri Sch	Kcb Kapsowar	1136434178	1,132	499,890
117	Tobongon Pri Sch	Kcb Kapsowar	1136788492	-	121,635
118	Boroko Primary School	Kcb Kapsowar	1136778918	2,234	287,084
119	Kalya Primary School	Kcb Kapsowar	1205071318	801,240	-
120	Kapkain Primary School	Kcb Kapsowar	1136944087	2,392	79,475
121	Chugor Primary School	Kcb Kapsowar	1137160551	1,516	61,840
122	Chesoi Primary School	Kcb Kapsowar	1103113178	6,080	2,518
123	Endiwa Primary School	Kcb Kapsowar	1153760347	66,880	1,516
124	Mogil Primary School	Kcb Kapsowar	1233552325	267	5,765
125	Tirap Primary School	Kcb Kapsowar	1214152937	400,705	66,880
126	Chemworor Primary School	Kcb Kapsowar	1148682791	501,085	606,217
127	Sambirir Chief's Office	Kcb Kapsowar	1200787153	4,876	477,820
128	Chebilil Chiefs Office	Kcb Kapsowar	1135319650	398	501,085
129	Ketut Chiefs Office	Kcb Kapsowar	1151454486	CLOSED	77,174
130	Endul Assistant Chiefs Office	Kcb Kapsowar	NA	N/A	2,553
131	Meuno Primary School	Kcb Kapsowar	1106939050	704,554	1,740
132	Moror Pri Sch	Kcb Kapsowar	181040809	N/A	AC CLOSED
133	Tot Day Sec Sch	Kcb Kapsowar	1116213451	185,881	4,554

134	Chesongoch Pri Sch	Kcb Kapsowar	1131341473	5,604	15,233
135	Mureto Pri Sch	Kcb Kapsowar	1149668245	1,054	592,719
136	Sambalat Pri Sch	Kcb Kapsowar	1103144405	768	-
137	Chebilil Pri Sch	Kcb Kapsowar	11355919650	398	-
138	Kerio Valley Sec Sch	Kcb Kapsowar	1115309358	410	-
139	Kamasia Sec Sch	Kcb Kapsowar	1135055750	2,001,718	-
140	Wewo Assistant Chief's Office	Kcb Kapsowar	1258454963	1,000	-
141	Konot Pri Sch	Kcb Kapsowar	1258455579	998,975	-
142	Wewo Primary School	Kcb-Kapsowar	1135343012	1,013,010	-
143	Maron Primary School	Kcb-Kapsowar	1135282293	16,069	-
	Total			**24,182,824**	**25,795,409**