

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

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 28, which comprise the statement of financial assets as at 30 June 2018, 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, except for the effect 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 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the public finance management Act, 2012.

Basis for Qualified Opinion

1.0 Other Grants and Payments

Included in other grants and other payments figure of Kshs.24,707,913 is security projects expenditure of Kshs.6,610,000 as disclosed under Note 7 to the financial statements out of which an amount, Kshs.3,510,000.00 was disbursed to Marakwet East Sub-County Headquarters for the expansion of Sub-County Headquarters. A review of expenditure returns revealed that out of the entire amount of Kshs.3,510,000, Kshs.150,000 was spent on lunches, Kshs.3,828 was spent on bank charges and Kshs.3,356,172 was paid to an individual for purchase of land. However, no document of title in respect of the land, was provided for audit scrutiny.

Consequently, it is not possible to confirm the validity, accuracy and ownership of the land costing Kshs.3,356,172 and the propriety of the total expenditure of Kshs.3,510,000 for the year ended 30 June 2018 could be confirmed.

2.0 Project Management Committee Bank Balances

Note 15.4 to the financial statements shows project management committee account balances of Kshs.25.794,299 as at 30 June 2018 as summarized in annex 5 to the financial statements in respect of unutilized funds with the project management committees. However, cash books, bank confirmation certificates and bank reconciliation statements from the project management committees were not provided for audit review.

As a result, the accuracy, completeness and existences of the project management committees bank balances of Kshs.25.794,299 as at 30 June 2018 could not be confirmed.

3.0 Unresolved Prior Year Audit Matters

Annexed to the financial statements submitted for audit, is the progress on follow up of auditor recommendations, which includes the following matters which were raised in the audit report for 2016/2017 financial year, but remains unresolved contrary to Section 68(2)(l) of the Public Finance Management Act, 2012 which require accounting officers to take appropriate measures to resolve any issues arising from audit which may remain outstanding. In consequence, the negative effect and impact of the unimplemented audit recommendations leads to delayed service delivery to the Marakwet East constituents.

3.1 Unsupported Expenditure

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

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

3.2 Other Grants and Transfers

3.2.1 Bursary to Secondary Schools and Tertiary Institutions

As reported in the previous year, the statement of receipts and payments for the year ended 30 June 2017 reflects other grants and transfers of Kshs.49,410,946 which include bursary disbursements amounting to Kshs.17,627,843 for secondary schools and Kshs.7,925,280 for tertiary institutions. However, minutes of the bursary subcommittee indicating how the beneficiaries were identified and confirming two co-opted members one from the area education office seconded by the Ministry of Education as required by Constituency Development Fund circular reference No. Vol 1/111 dated 13 September 2010, were not availed for audit review.

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

3.2.2 Security Projects

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

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

3.2.3 Emergency Projects

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

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

3.2.4 Sports Projects

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

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

3.2.5 Environmental Projects

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

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

3.3 Cash and Cash Equivalents

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

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Marakwet East Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matter(s) described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

4.0 Budget Performance

During the year under review, the Fund had approved budget of Kshs.173,343,103 against actual expenditure of Kshs.66,624,681.00 or 38% resulting in an under expenditure of Kshs.107,445,722 or 62% of the approved budget as detailed below:

Receipt/Expense Item	Approved Budget Kshs.	Actual on Comparable Basis Kshs.	Budget Utilisation Difference Kshs.	% of Utilisation
Compensation of Employees	4,146,000	2,420,101	1,725,899	42%
Use of goods and services	9,015,014	2,716,383	6,298,631	70%
Transfers to Other Government Units	53,600,000	35,900,000	17,700,000	33%
Other grants and transfers	90,228,035	24,860,897	65,367,138	72%
Acquisition of Assets	0		0	0%
Other Payments	16,354,054		16,354,054	100%
TOTALS	173,343,103	66,624,681	107,445,722	62%

Overall, from the above analysis, it is evident that the CDF under-spent on most of its budget line with Other grants and transfers with the highest amount of unutilized allocation of Kshs.65,367,138 followed by Transfers to Other Government Units of Kshs.17,700,000,

Other Payments of Kshs.16,354,054, Use of goods and services of Kshs.6,298,631 and compensation of employees of Kshs.1,725,899.

Management has explained that the failure to utilize the funds resulted from late disbursements from NGCDF board where AIE no. A892997 of Kshs.37,905,172.00 was received in May 2018 and non-funding of the entire approved budget of Kshs.86,810,345 for the financial year in which only Kshs.43,405,173 was received during the year. Consequently, the residents of Marakwet East constituency were denied the benefits that would have accrued from the projects that were to be implemented.

5.0 Project Implementation

The projects status report availed for audit review indicated that Kshs.89,345,544 was allocated to sixty five (65) projects out of which Kshs.45,450,257 had been disbursed to thirty one (31) projects as at 30 June 2018 as analysed in the attached appendix. Out of these, forty seven (47) projects with a budget of Kshs.42,221,027 had not started while eighteen (18) projects with a budget of Kshs.47,124,517 were ongoing as at 30 June 2018. The delay in implementation resulted from late disbursements of funds by the NGCDF Board and non-funding of the entire approved budget of Kshs.86,810,345 for the financial year in which only Kshs.43,405,173 was received.

Consequently, the residents of Marakwet East constituency were denied the benefits that would have accrued from the completion of projects during the financial year.

6.0 Project Verification Report

During the year under review, sixteen (16) projects costing Kshs.19,821,914.00 were verified in the month of January 2019 and the following observations were made:

S/No	Project Name	Project Activity	Amount Disbursed During the year (Kshs.)	Remarks
1	Kapchebau Girls Secondary School	Purchase of 51 seater School bus	6,500,000	The bus was delivered and is in use
2	Sambirir Girls Secondary School	Construction of 2 nd floor slab, walls, plaster, doors, and painting of ICT Library.	5,000,000	Slab and roofing complete. Windows, plastering and ceiling works ongoing.
3	Sambirir Chiefs Office	Roofing, plastering, painting doors and windows	500,000	Roofing, plastering and fitting of doors and windows complete. Painting incomplete. (Only one face out of four has been painted)
4	Sambirir Community Library	Plastering, painting, flooring of library	1,250,000	Painting has not been done. Plastering and flooring complete.

S/No	Project Name	Project Activity	Amount Disbursed During the year (Kshs.)	Remarks
				Window glasses have not been fitted.
5	Tangul Primary School	Sports equipment	371,914	The equipment have been delivered.
6	Tangul Primary School	Construction of 2 classrooms	500,000	Ongoing. Flooring, walling, roofing, windows and door grills complete.
7	Chesoi Primary School	Completion of four classrooms	600,000	Complete and in use. Cracks have developed on the floors.
8	Tebe Primary Scholl	Construction of 2 classrooms	500,000	Project is incomplete. Plastering, filling of cables and fitting of doors and window grills had not been done.
9	Mogil Day Secondary School	Roofing, doors, windows, plaster, flooring and painting of dining hall	700,000	Project incomplete. Plastering and painting has not been done.
10	Mogil Primary School	Renovation of 3 classrooms	600,000	Complete and in use
11	St. Mary's Mon Secondary School	Construction of staff houses	800,000	Incomplete. Plastering and fitting of window glasses not done.
12	Murkutwa AP Camp	Construction of 10 units and 2 pit latrines	500,000	Complete but not in use.
13	Tot Day Secondary School	Fencing Kshs.300,000 3 acres of land with metallic posts/chain link and construction of 4 ablution blocks Kshs.200,000	500,000	Fencing is not complete. Some sections have been fitted with chain link while other section has not been fitted. Six (6) makeshift toilets were done instead of an ablution block. No reason was provided for the changes in activity.

S/No	Project Name	Project Activity	Amount Disbursed During the year (Kshs.)	Remarks
14	St. Michael Boys High School	Flooring, doors, windows, plaster and painting of 4 classrooms	500,000	Incomplete - no plastering, no windows, no painting. Roofing is complete. A section of the wall leans on one side
15	Ishmael Chelanga Secondary School	Plastering, flooring, doors, windows of laboratory	500,000	Incomplete but in use. Fitting of laboratory tables, water piping and installation of water tanks instead of plastering. Windows not fitted with glasses. No reason was provided for the change in activity and evidence of approval.
16	Kaben Chief's Office	Roofing, plaster, doors, windows and painting of chief's office	500,000	Incomplete. Plastering, fitting of window glass and painting had not been done.
		TOTAL	19,821,914	

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter(s) described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources/Qualified Opinion 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 Transfers to Other Government Entities

Included in the transfers to other government entities figure of Kshs.35,900,000 as disclosed under note 6 to the financial statements is transfer to Secondary Schools figure of Kshs.18,250,000 out of which an amount of Kshs.1,250,000 as detailed below was disbursed to Sambirir Community Library project management committee for flooring, plastering and painting.

Examination of the project returns revealed that a total of Kshs.5,614,343 as detailed below were disbursed towards the project over five financial years contrary section 11(1)(j) of the National Government Constituencies Development Fund Regulations, 2016, which require projects to be allocated adequate funds and to be completed within three years.

S/No	Name	Financial Year	Activity	Amount (Kshs.)
1.	Sambirir Community Library	2013/2014	construction of community learning resource center	1,114,343.00
2.	Sambirir Community Library	2015/2016	Walling and roofing of the library	1,000,000.00
3.	Sambirir Community Library	2015/2016	Walling and roofing of the library	1,000,000.00
4.	Sambirir Community Library	2016/2017	Walling, roofing, plastering, flooring, doors & windows of a library	1,250,000.00
5.	Sambirir Community Library	2017/2018	Plaster, painting, flooring of library	1,250,000.00
Total				5,614,343.00

Further, National Government CDF Board declined a request of Kshs.1,000,000 to complete the project on the ground that the project is a function of the County Government. Physical inspection of the project during the month of January 2019 indicated that the project has stalled and therefore there is no value for money in the expenditure of Kshs.5,614,343.00 incurred on the project.

2.0 Project Management Committee (PMC) Account Balances

Note 15.4 to the financial statements indicates project management committee (PMC) balances of Kshs.7,320,239 as at 30 June 2018. No reasons were provided failure to utilize the funds disbursed to projects by the end of the financial year. Consequently, no value for money has been obtained from the unutilized funds

Further, three (3) PMC account balances as shown below, had been overdrawn, contrary to section 82 (7) of Public Finance Management (National Government) Regulations, 2015 which prohibits overdrawn official government bank accounts.

No	Project Name	Bank-Branch	A/C Number	A/C Balance
1	Murkutwo Primary School	Equity-Kapsowar	1570263899187	(231.35)
2	Sangach Primary School	Equity-Kapsowar	1570269995814	(596.05)
3	Ketut Chief's Office	KCB Kapsowar	1151454486	(1,740.00)
Total				(2,567.40)

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

REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

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

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

Responsibilities of Management and Those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the National Government Constituencies Development Fund - Marakwet East Constituency financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant

legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

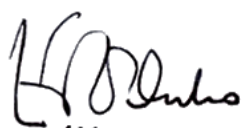
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those

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.



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

Nairobi

07 May 2019

Appendices

Appendix 1

No.	Project Name	Activity	Completion Date	Project Cost (Kshs)	Disbursement to PMCs	Status	Remark
	Project not Started						
1	Tuturung Assistant Chief's office	Roofing, plaster, doors and windows of chiefs office	30/6/2018	500,000	-	New	Not started
2	Tenderwa primary school	Construction of one classroom	30/6/2018	500,000	-	New	Not started
3	Chepkog primary school	Construction of one classroom	30/6/2018	500,000	-	New	Not started
4	Kaptich girls secondary school	Purchase of 51 seater school bus	30/6/2018	6,500,000	6,500,000	Ongoing	Advertised but not awarded
5	Kapchebau secondary school	Purchase of 51 seater school bus	30/6/2018	6,500,000	-	Ongoing	Contract awarded
6	Tebe primary school	Construction of 2classrooms	30/6/2018	1,000,000	500,000	Ongoing	Foundation excavation
7	Sebero primary school	Construction of 1 classroom	30/6/2018	500,000	500,000	Ongoing	Materials on site
8	Tangul primary school	Construction of 2classrooms	30/6/2018	1,000,000	500,000	Ongoing	Materials on site
9	Kipyebo primary school	Lintel casting, roofing, doors and windows of dormitory	30/6/2018	700,000	700,000	Ongoing	Materials on site
10	Constituency Strategic plan	Consultation, validation forum, consultancy fee, fact sheet data collection, printing and launching of constituency strategic plan.	30/6/2018	3,500,000	-	New	Not started
11	Kamelei Ap post	Foundation, walling, roofing of AP post	30/6/2018	1,000,000	-	New	Not started
12	Kapkobil AP camp	Foundation, walling, roofing, doors and windows of AP post.	30/6/2018	1,500,000	-	New	Not started
13	Kapkeny primary school	Plaster, doors, windows and flooring of dormitory	30/6/2018	500,000	-	New	Not started
14	Mkeno primary school	Purchase and supply of balls, games kits, discuss, javelin, first aid kit box,	30/6/2018	55,500	-	New	Not started

No.	Project Name	Activity	Completion Date	Project Cost (Kshs)	Disbursement to PMCs	Status	Remark
		netballs and rings in the school					
15	Kamasia primary school	Purchase and supply of balls, games kits, discuss, javelin, first aid kit box, netballs and rings in the school	30/6/2018	55,500	-	New	Not started
16	Nyirar primary school	Purchase and supply of balls, games kits, discuss, javelin, first aid kit box, netballs and rings in the school	30/6/2018	55,500	-	New	Not started
17	Moror primary school	Purchase and supply of balls, games kits, discuss, javelin, first aid kit box, netballs and rings in the school	30/6/2018	55,500	-	New	Not started
18	Mungwa primary school	Purchase and planting of tree seedlings.	30/6/2018	55,500	-	New	Not started
19	Kapchoge primary school	Purchase and planting of tree seedlings.	30/6/2018	55,500	-	New	Not started
20	Kipyebbo primary school	Purchase and planting of tree seedlings.	30/6/2018	55,500	-	New	Not started
21	Kabaldamet primary school	Purchase and planting of tree seedlings.	30/6/2018	55,500	-	New	Not started
22	Kararia primary school	Plaster, flooring, painting, doors, windows of 3 classrooms	30/6/2018	500,000	-	New	Not started
23	Kabiego primary school	Plaster, flooring, painting & gables of 2classroom	30/6/2018	500,000	-	New	Not started
24	Liter primary school	Construction of one classroom	30/6/2018	500,000	-	New	Not started
25	Wewo primary school	Construction of one classroom	30/6/2018	500,000	-	New	Not started
26	Katilit primary school	Construction of one classroom	30/6/2018	500,000	-	New	Not started
27	Metipsoo primary school	Doors, window panes, flooring, plaster and painting of 3classes	30/6/2018	500,000	-	New	Not started

No.	Project Name	Activity	Completion Date	Project Cost (Kshs)	Disbursement to PMCs	Status	Remark
28	Nyirar primary school	Plastering, painting, flooring and re-roofing of 3classes	30/6/2018	500,000	-	New	Not Started
29	Queen of peace cheseger primary school	Construction of one classroom	30/6/2018	500,000	-	New	Not Started
30	Kimuren primary school	Construction of 1 classroom	30/6/2018	300,000	-	New	Not Started
31	Kipyebo primary school	Lintel casting, roofing, doors and windows of dormitory	30/6/2018	300,000	-	New	Not Started
32	Tot day secondary school	Purchase of 130 lockers for students	30/6/2018	600,000	-	New	Not Started
33	Embobut/Embolot innovation hub	Purchase and installation of satellite Antenna, router, digital access kit and digitized ruggedized tablets.	30/6/2018	1,169,256.80	-	New	Not Started
34	Kapyego innovation hub	Purchase and installation of satellite Antenna, router, digital access kit and digitized ruggedized tablets.	30/6/2018	1,169,256.80	-	New	Not Started
35	Endo Innovation hub	Purchase and installation of satellite Antenna, router, digital access kit and digitized ruggedized tablets.	30/6/2018	1,169,256.80	-	New	Not Started
36	Sambirir Innovation hub	Purchase and installation of satellite Antenna, router, digital access kit and digitized ruggedized tablets.	30/6/2018	1,169,256.80	-	New	Not Started
37	Kapsicha primary school	Plaster, painting, window glasses for 1class	30/6/2018	200,000	-	New	Not started
38	Kapyego secondary school	Painting, plaster out, flooring of dining hall	30/6/2018	500,000	-	New	Not started
39	Kipkaner secondary school	Painting, Ceilings and doors and windows of	30/6/2018	500,000	-	New	Not started

No.	Project Name	Activity	Completion Date	Project Cost (Kshs)	Disbursement to PMCs	Status	Remark
		administration block					
40	Kipchumwa chiefs office	Plaster and painting of 2 door toilet and chiefs office	30/6/2018	300,000	300,000	New	Not Started
41	Kapchemurkeldet primary school	Construction of one classroom	30/6/2018	500,000	500,000	New	Not Started
42	Ishmael chelanga secondary school	Plastering, flooring, doors, windows of laboratory	30/6/2018	500,000	500,000	New	Not Started
43	Cheptobot primary school	Construction of one classroom	30/6/2018	500,000	500,000	Ongoing	Not Started
44	Nyirar Assistant chiefs office	Roofing, plaster, doors and windows painting of chiefs office	30/6/2018	500,000	500,000	Ongoing	Not Started
45	Murkutwo Ap Camp	Plaster, flooring, window glasses, doors, paints of AP camp.	30/6/2018	500,000	500,000	Ongoing	Not Started
46	Mogil secondary school	Roofing, doors, windows, plaster, flooring and painting of dining hall	30/6/2018	700,000	700,000	New	Not Started
47	Marakwet east sub-county headquarters	Purchase of 6acres of land to expand sub-county headquarters	30/6/2018	3,000,000	2,910,000	New	Not Started
	Sub total			42,221,027	15,110,000		
	Ongoing Projects						
48	Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	30/6/2018	5,137,931.04	1,800,000	Ongoing	Ongoing
49	Bursary Tertiary Schools	Payment of bursary to needy students in tertiary institutions.	30/6/2018	10,800,000.00	4,476,770	Ongoing	Ongoing
50	Bursary Secondary Schools	Payment of bursary to needy students in secondary institutions.	30/6/2018	17,186,586.20	10,063,487	Ongoing	Ongoing
51	Chorwa primary school	Plaster, painting, flooring, (500,000) and 50 beds of dormitory(300,000)	30/6/2018	800,000	800,000	Ongoing	Painting
52	Sambirir community library	Plaster, painting, flooring of library	30/6/2018	1,000,000	1,000,000	Ongoing	Plastered

No.	Project Name	Activity	Completion Date	Project Cost (Kshs)	Disbursement to PMCs	Status	Remark
53	Maron primary school	Painting, windows panes of 2classes	30/6/2018	200,000	200,000	Ongoing	Tendering
54	St Michael primary school	Construction of one classroom	30/6/2018	500,000	500,000	Ongoing	Tendering
55	Kreel primary school	Construction of one classroom	30/6/2018	500,000	500,000	Ongoing	Tendering
56	Maina primary school	Construction of one classroom	30/6/2018	500,000	500,000	Ongoing	Tendering
57	Chelimwo primary school	Construction of one classroom	30/6/2018	500,000	500,000	Ongoing	Tendering
58	Chechan primary school	Construction of one classroom	30/6/2018	500,000	500,000	Ongoing	Tendering
59	Tot secondary school	Fencing Kshs300,000 3acres of land with metallic posts/chain link and four ablution blocks construction 200,000	30/6/2018	500,000	500,000	Ongoing	Tendering
60	Kapchoge primary school	Painting, doors, window panes, flooring & verandah of 3classes	30/6/2018	500,000	500,000	Ongoing	Tendering
61	Kaben chiefs office	Roofing, plaster, doors and windows painting of chiefs office	30/6/2018	500,000	500,000	Ongoing	Tendering
62	Kapchelaga primary school	Foundation, walling, beam of dormitory	30/6/2018	700,000	700,000	Ongoing	Tendering
63	Toroko primary school	Construction of one class 500,000 and plaster, flooring, doors, windows of 1class 300,000	30/6/2018	800,000	800,000	Ongoing	Tendering
64	Kamogo primary school	Construction of 2 new classrooms to completion	30/6/2018	1,500,000	1,500,000	Ongoing	Tendering
65	Sambirir girls secondary school	Construction of dormitory to completion	30/6/2018	5,000,000	5,000,000	Ongoing	Tendering
	Sub total			47,124,517	30,340,257		
	Grand Total			89,345,544	45,450,257		