

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 24 JUL 2019

DAY

Wednesday

OF

TABLED
BY:

Hon. Aden Duale MP
(L.O.M.)

THE AUDITOR-GENERAL

ACCEPTED BY:
TABLED:

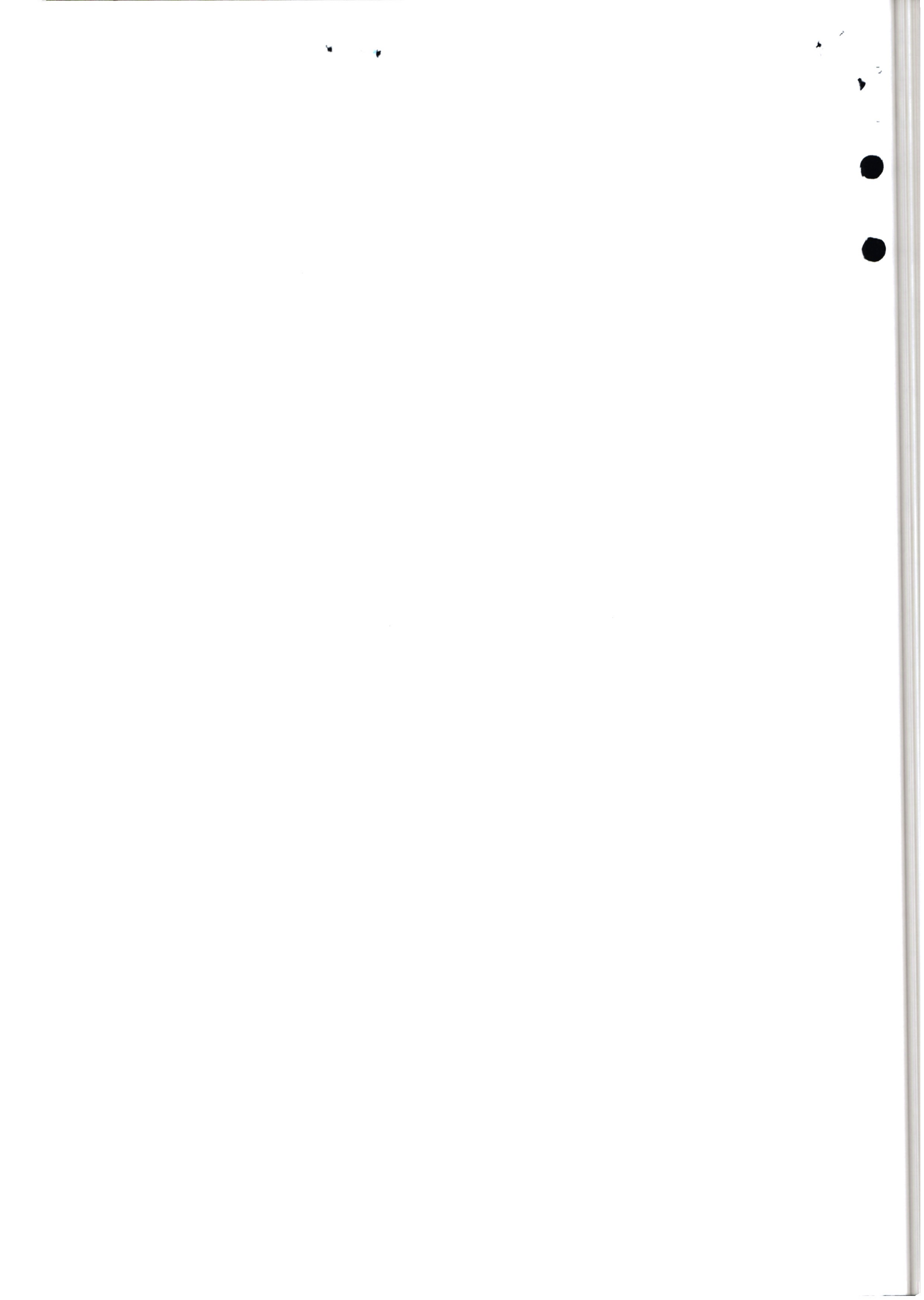
Halima Ahmed

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
MOIBEN CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2018**

PARLIAMENT
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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND MOIBEN
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE	5
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	11
IV. STATEMENT OF RECEIPTS AND PAYMENTS	12
IV. STATEMENT OF ASSETS AND LIABILITIES	13
VI. STATEMENT OF CASHFLOW	14
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED ...	15
VIII. SIGNIFICANT ACCOUNTING POLICIES	17
IX. NOTES TO THE FINANCIAL STATEMENTS.....	21

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

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 MOIBEN 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.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Jepletting Mary
3.	Sub-County Accountant	Chumba Sarah
4.	Chairman NGCDFC	Kiprono Kibosia
5.	Member NGCDFC	Pauline Kwambai

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -MOIBEN 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 MOIBEN Constituency Headquarters

P.O. Box 9872-30100
K.V.D.A Plaza
Oloo Street
Eldoret, KENYA

(f) NGCDF MOIBEN Constituency Contacts

Telephone: (254) 0721956390
E-mail: cdfmoiben@ngcdf.go.ke
Website: cdf.go.ke

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

(g) NGCDF MOIBEN Constituency Bankers

Kenya Co-operative Bank
A/C 01141442946600
Eldoret Branch

African Banking Corporation Ltd
A/C 005224001000439
Eldoret Branch

(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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Moiben NGCDF was allocated Ksh.,98,189,655 during the just ended 2017/ 2018 financial year, Ksh **86,810,345** being the initial allocation and Ksh. **11,379,310** being supplementary budget. The constituency received funds from NGCDFB amounting to Ksh. 36,087,217 during the financial year. The constituency managed to utilize Kshs **36,087,218** against a budget of Kshs **109,030,710** as indicated in Table 1

Table 1

	Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
Allocation	153,909,071	110,423,898	43,485,173	72%

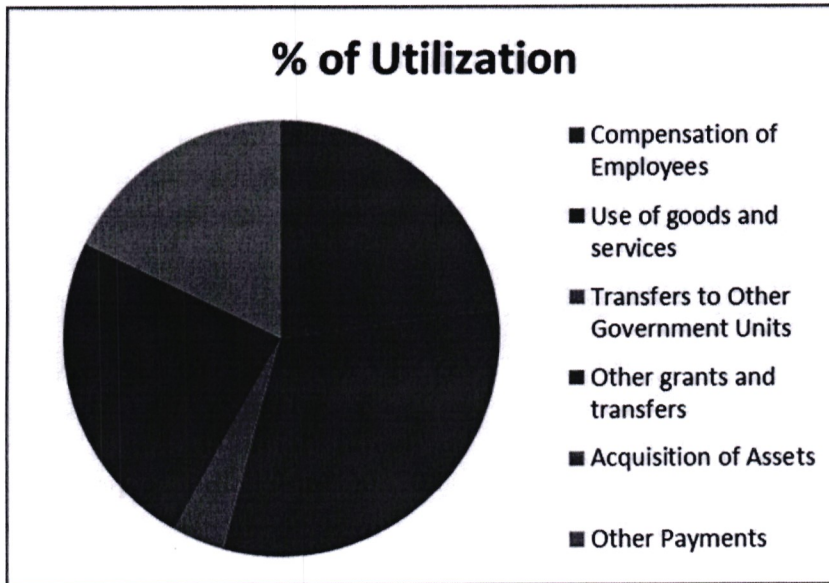
The above receipts was utilised as follows

Table 2

Expense Item	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
PAYMENTS				
Compensation of Employees	4,932,525	926,352	4,006,173	19%
Use of goods and services	11,702,286	5,135,869	6,566,417	44%
Transfers to Other Government Units	48,784,960	48,284,960	500,000	99%
Other grants and transfers	76,465,429	26,480,000	49,985,429	35%
Acquisition of Assets	12,023,867	-	12,023,867	0%
supplementary budget allocated -awaiting approval	11,379,310	-	11,379,310	
TOTALS	165,288,377	80,827,181	84,461,196	49%

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

Chart 1.



KEY ACHIEVEMENTS FOR THE CDF

The projects that are supported by NG-CDF are all community based and their identification for funding is a public participation exercise. As a constituency we will continue to practice this transparent approach for prudent utilization of funds.

More specifically the funds have been used to develop the infrastructure in institutions thus helping to upgrade the conditions of schools, offices for security officers and AP

Below is a sample of the projects funded by the NGCDF moiben.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

LIVINGSTONE SECONDARY SCHOOL



KAPLOLO CHIEFS OFFICE



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

AIC KAPKEI ADMINISTRATION BLOCK



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

Complete classroom at Koitoror Secondary

School



EMERGING ISSUES RELATED TO THE NG-CDF

Devolution is a good concept, but it is yet to take root in Kenya. County governments are yet to reconcile their roles and have persistently sort to fight the national government in and out of court. Although things have begun to take shape there is much that still needs to be done to harmonize the two levels of government.

Procurement rules are still a challenge to most PMCs and they still require more time to sensitize them on the new rules, their new mandate and the benefits of timely completion of projects. Because majority of them are elected by the public, they lack the necessary basic supervisory skills. Another issue relates to access to information due to their rural set up and a somewhat don't care attitude. However, we will continue training them to minimize the problem.

IMPLEMENTATION CHALLENGES

There various implementation challenges facing NG-CDF projects. The following is among the major challenges:

- The PMC capacity is still too low to understand the procurement laws and the spirit of Public procurement rules.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MOIBEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

- Slow base of implementation due to limited resources available to NG-CDF in National budget allocation.

RECOMMENDATIONS ON THE WAY FORWARD

There is widespread agreement that investment in our constituencies is a vital transit point in line with vision 2030 and hence to the economic development of Kenya.

The way forward is clear. Investment in new infrastructure is an investment on behalf of current and future generations. Therefore:

- There is need to increase the budget allocation to at least 5% of National Government budget to hasten development projects.
- Provide more resources to capacity build the PMCs.

I wish to take this opportunity in closing to thank you most sincerely for the support you have continued to give us in our development journey. May God bless you and may God bless Kenya.

Thank you.

Kiprono Kibosia



Chairman

NG-CDFC Moiben Constituency

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 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-MOIBEN 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, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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-MOIBEN 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-MOIBEN Constituency further confirms the completeness of the accounting records maintained for the *entity*, 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 NGCDF-MOIBEN 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 NGCDF-MOIBEN Constituency financial statements were approved and signed by the Accounting Officer on _____ 2018.



Fund Account Manager
Name: Jepletting Mary



Sub-County Accountant
Name: Sarah J. Chumba
ICPAK Member Number: 11804

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Moiben National Government Constituency Development Fund set out on pages 12 to 29, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and statement of summary 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 matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Moiben National Government Constituency Development Fund as at 30 June 2018, and 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 National Government CDF Act, 2015.

Basis for Qualified Opinion

1.0 Project Management Committee (PMC) Balances

Annex 4 to the financial statements reflects total PMC bank accounts balance figure of Kshs.58, 680,040 as at 30 June 2018 held in forty-eight (48) PMC bank accounts. However, cash books, bank confirmation certificates and bank reconciliation statements were not availed for audit verification.

Consequently, accuracy, completeness and existence of the Project Management Committee bank balance of Kshs.58,680,040 as at 30 June 2018 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Moiben National Government Constituency Development Fund in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that

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

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. 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

1.0 Projects Implementation

The status of the projects revealed the following:

No	Project Name	Project activity	Original Cost Kshs	Current status
1	Kaplolo pri school	Administration block completion-plastering, painting and general finishes	700,000	Complete
2	Tangasir Primary School	Balance due to the contractor for Construction of a classroom to completion	50,000	Complete
3	Charar Primary school	Classroom construction to completion	850,000	Complete
4	Chebarus C Primary School	Classroom construction to completion	850,000	Complete
5	Chemweno Chebor Primary School	Classroom construction to completion	850,000	Complete
6	Elgeyo Sawmill Primary school	Classroom construction to completion	850,000	Complete
7	Endao Primary school	Classroom construction to completion	850,000	Complete
8	Kabuliot Primary school	Classroom construction to completion	850,000	Complete
9	Kaburgei Primary school	Classroom construction to completion	850,000	Complete
10	Moi Marulla Primary School	Classroom construction to completion	850,000	Complete
11	Tungururwet Primary school	Classroom construction to completion	850,000	Complete
12	Kalyet Primary school	Completion of 2no.classes-painting affixing windows and general finishes	500,000	Complete

No	Project Name	Project activity	Original Cost Kshs	Current status
13	Sorngetuny Primary School	completion of admin block- flooring ceiling boards, doors ,painting and general finishes	900,000	Complete
14	Kapsinende Primary School	completion of admin block- plastering, flooring ceiling boards, doors and general finishes	1,000,000	Complete
15	Chelelmetio pri school	Computer lab construction to completion	850,000	Complete
16	Tungurwet Primary School	Construction of 1no. Classroom to completion	800,000	Complete
17	Chepkosom Primary School	Construction of a 6-door toilet to completion	200,000	Complete
18	Kimumu Primary school	Renovation ,toilets-	700,000	Complete
19	Ainaptich Primary School	Renovation of 1no. Classroom-flooring, plastering and general repairs.	500,000	Complete
20	Mumetet Primary School	Renovation of 2no. Classrooms-plastering &flooring and painting of iron sheets	500,000	Complete
21	Arbabuch Primary School	Renovation of 5no. Classrooms-flooring, plastering and painting.	500,000	Complete
22	Mutei Primary School	Renovation of 5no. Classrooms-flooring, plastering, verandah ceiling and painting	1,000,000	Complete
23	Chelalang Primary school	Renovation of classrooms- facelift	1,000,000	Complete
24	Arbabuch Primary school	Renovation-flooring, plastering and painting of 5no classrooms	500,000	Complete
25	Cheburbur Primary school	Toilets construction	200,000	Complete
26	Kombaemit Primary school	Toilets construction	200,000	Complete
27	Tachasis Primary school	Toilets construction	200,000	Complete
28	Kapsiliot sec school	Ablution block construction	1,000,000	Complete
29	Eldoret G.K Magereza sec school	Classroom construction to completion	850,000	Complete
30	Torochmoi sec school	Classroom construction to completion	850,000	Complete
31	Tugen Estate Sec school	Classroom construction to completion	850,000	Complete

No	Project Name	Project activity	Original Cost Kshs	Current status
32	Ngoisa Sec school	Completion of dormitory-plastering and construction of ablution block	1,500,000	Complete
33	Chemungen Sec school	Completion of lab-affixing tables ,gas piping ,water and general drainage	1,500,000	Complete
34	Uswo Sec school	Dining hall construction to completion	1,500,000	Complete
35	Tugen Estate Sec School	roofing of classroom blown off by the wind	400,000	Complete
36	Chepkanga Chiefs Office	Completion-painting ,armory, electricity installation	1,000,000	Complete
37	Deputy County Commisioner Moiben	construction of toilet	200,000	Complete
38	Moiben Police Station	installation of unihurts	300,000	Complete
39	Tembelio Chiefs Office	Pit latrines 2no. & Soak pit	400,000	Complete
	Completed projects		28,300,000	
40	Kapnasu Primary school	Classroom construction to completion	850,000	Not started
41	Seretyo pri school	Classroom construction to completion	850,000	Not started
42	Chepkosom Sec school	Administration block construction to completion	2,000,000	Not started
43	Toloita Sec school	Completion of laboratory	800,000	Not started
44	Seko Secondary School	Construction of a modern library	4,000,000	Not started
45	Livingstone Sec school	Laboratory construction	1,500,000	Not started
46	Tree planting in 70 Primary Schools	purchase and planting of tree seedlings	1,950,000	Not started
47	Cheplaskei Ass Chief's Office	Office construction to completion	700,000	Not started
	Projects not started		12,650,000	
48	Chemarmar Primary school	Ablution block +wiring of the dormitory	700,000	Ongoing
49	Cheplaskei Primary school	Classroom construction to completion	850,000	Ongoing
50	Kaplogoi Priamry school	Classroom construction to completion	850,000	Ongoing
51	Eldoret Chebarus Primary school	Completion of storeyed classroom-upper slab casting and roofing	2,000,000	Ongoing
52	Bidii Primary School	Construction of 1no. Classroom to completion	800,000	Ongoing
53	St. Augustine Merewet Primary School	construction of a classroom to completion	834,960	Ongoing

No	Project Name	Project activity	Original Cost Kshs	Current status
54	Kimoning Primary school	Renovation- 500,000,toilets-200,000	700,000	Ongoing
55	Kapkei Primary school	Renovation- affixing verandah for 12no. Classrooms	1,000,000	Ongoing
56	Sergoit Primary School	Renovation of 5no. Classrooms-flooring, plastering and general repairs.	500,000	Ongoing
57	Chemaluk Primary School	Renovation of 8no. Classrooms-flooring, plastering and general repairs.	800,000	Ongoing
58	Simotwet Primary school	Toilets construction	200,000	Ongoing
59	Soin Primary school	Toilets construction	200,000	Ongoing
60	Sosiyo sec school	Classroom construction to completion	850,000	Ongoing
61	Koitoror sec school	Completion of lab-affixing tables ,gas piping ,water and general drainage	1,000,000	Ongoing
62	Tachasis Sec school	Completion of lab-affixing tables ,gas piping ,water and general drainage	1,000,000	Ongoing
63	Mumetet Chiefs Office AP Camp	Construction of the A.P camp to completion	3,500,000	Ongoing
64	Chepkoilel A.P Camp	Construction of the A.P camp-5no. single unit quarters	3,000,000	Ongoing
	Ongoing projects		18,784,960	
	Total projects		59,734,960	

The above analysis reveals that there were seventeen (17) ongoing and eight (8) not started projects costing Kshs.18,784,960 and Kshs.12,650,000 respectively. In the prevailing circumstances, the Moiben constituents did not obtain value for money on the ongoing projects and the projects that were not started.

2.0 Project verification

During the year under review, fifteen (15) projects with a budget of Kshs.18,750,000 were physically verified and the following observations were made:

No	Project name	Project activity	Amount Kshs	Comment
1	Kapsiliot Sec School	Construction of Ablution Block	1,000,000	Structure complete but no washing bay and plumbing works yet to be done
2	Tachasis Secondary	Equipping of school laboratory	1,000,000	Pipe works complete, vacuum chamber ongoing
3	ST Peter's Secondary School-Ngoisa	Construction of school ablution block and completion of a dormitory	1,500,000	Completion of dormitory complete, construction of ablution structure complete but plumbing works ongoing
4	Chelmetio Pr School	Construction of computer laboratory	850,000	Construction complete but not in use
5	Elgeyo Saw Mill Pr School	Construction of a class room	850,000	Complete and in use
6	Eldoret Chebarus Primary School	Construction of four class rooms	2,000,000	Construction of story structure complete, dooring and windowing complete, plastering and painting ongoing
7	AIC Chemungen Secondary School	Construction of a laboratory	1,500,000	Complete and in use
8	Charar Primary School	Construction of a class room	850,000	Complete and in use
9	Chepkoiel Ap camp	Construction of house quarters	3,500,000	Construction at slab level and ongoing
10	Cheplaskei Pr School	Construction of a classroom	850,000	Construction ongoing
11	Mutei Primary School	Renovation of class rooms	1,000,000	Work not ongoing-abandoned
12	Kapsinende Primary school	Construction of	1,000,000	Complete but not in use due to lack of beds
13	Kapkei primary school	Renovation of 12 class rooms	1,000,000	Work ongoing
14	Endao Primary School	Construction of a class room	850,000	Incomplete and in use
15	Koitoror Secondary School	Completion of a laboratory	1,000,000	Complete and in use
		Total	18,750,000	

Out of the fifteen (15) projects, seven (7) were complete and in use while eight (8) were on going. As a result of the delays the people of Moiben constituency did not receive services from the incomplete projects. No reasons have been provided by the management for the delays in completing the projects.

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 Units

1.1 Funded Projects not Started

Included in statement of receipts and payments is transfers to other government units figure of Kshs.48,284,960 are school projects costing Kshs.8,300,000 as summarized below which had received funds but had not commenced as at the time of audit in the month of March 2018.

Date	Name of Project	Payment Voucher No.	Cheque No	Amount (Kshs)
27/03/2018	Livingstone Secondary School	106	940	1,500,000
27/03/2018	Chekosom Secondary School	104	938	2,000,000
27/03/2018	Toloita Secondary School	86	943	800,000
27/03/2018	Seko Girls High School	601	901	4,000,000
Total				8,300,000

It was explained that this was occasioned by funds being insufficient to complete the projects and thus waiting for more disbursements in the subsequent year.

In the circumstances, the objectives of these projects has not been realized and no value for money was obtained from the total disbursement of Kshs.8,300,000 made to the projects during the year under review.

1.2 Renovation of Mutei Primary School

Included in statement of receipts and payments is transfers to other government units figure of Kshs.48,284,960 out of which Kshs.1,000,000 was disbursed to Mutei Primary School to renovate five (5) classes by flooring, plastering, verandah, ceiling and painting. However, audit verification of the project on 9th April 2019 revealed that the floors had been done but were already worn out and had cracks. It was observed that the walls had been plastered but not painted. In addition, the verandah had been done but already cracked and worn out and the electrical conduits were not done. Further, roof paint for Kshs.80,000 had not been done and face board and its painting had not been done. Also not done were key pointing to external of the brick wall at Kshs.22,420, brick paint to external walls at Kshs.49,400 and painting to steel casement doors.

Further, the contractor was not on site and had seemingly abandoned the project. In the circumstances, the objectives of this project has not been realized and no value for money was obtained from the total disbursement of Kshs.1,000,000 made to the project.

1.3 St. Peter's Secondary School-Ngoisa

Included in transfers to other government units figure of Kshs.48,284,960 is Kshs.1,500,000 disbursed to St. Peter's Secondary School-Ngoisa for completion of dormitory-plastering, and construction of an ablution block. However, physical verification of the projects revealed that the plastering of the dormitory was complete and it was in use. The construction of the ablution block was also complete although not yet put into use. However, it was observed that one of the bill of quantities under element 03 was to install 10 finished solid mahogany flush doors at a cost of Kshs.39,500 but instead the contractor installed simple blue gum wooden doors.

Under the circumstances, no value for money was obtained and the contractor was in breach of the contract agreement.

2.0 Other Grants and Transfers

2.1 Security Projects

Included in other grants and transfers figure of Kshs.26,480,000 are security projects figure of Kshs.9,100,000 comprising of disbursements of Kshs.3,500,000 and Kshs.700,000 for construction of Mumetet Chief's office and Cheplaskei Assistant Chief's Office respectively. However, physical verification revealed that the projects had not started. The management explained that the project management committees were in the process of procuring a contractor.

In the circumstances, the objectives of these projects has not been realized and no value for money was obtained from the total disbursement of Kshs.9,100,000 made to the projects during the year under review.

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

REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

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

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

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the Moiben National Government Constituency Development Fund ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Moiben National Government Constituency Development Fund 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 Moiben National Government Constituency Development Fund 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 noncompliance. 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 Moiben National Government Constituency Development Fund 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:

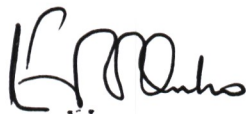
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting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

National Government Constituency Development Fund 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 Moiben National Government Constituency Development Fund 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 Moiben National Government Constituency Development Fund 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.

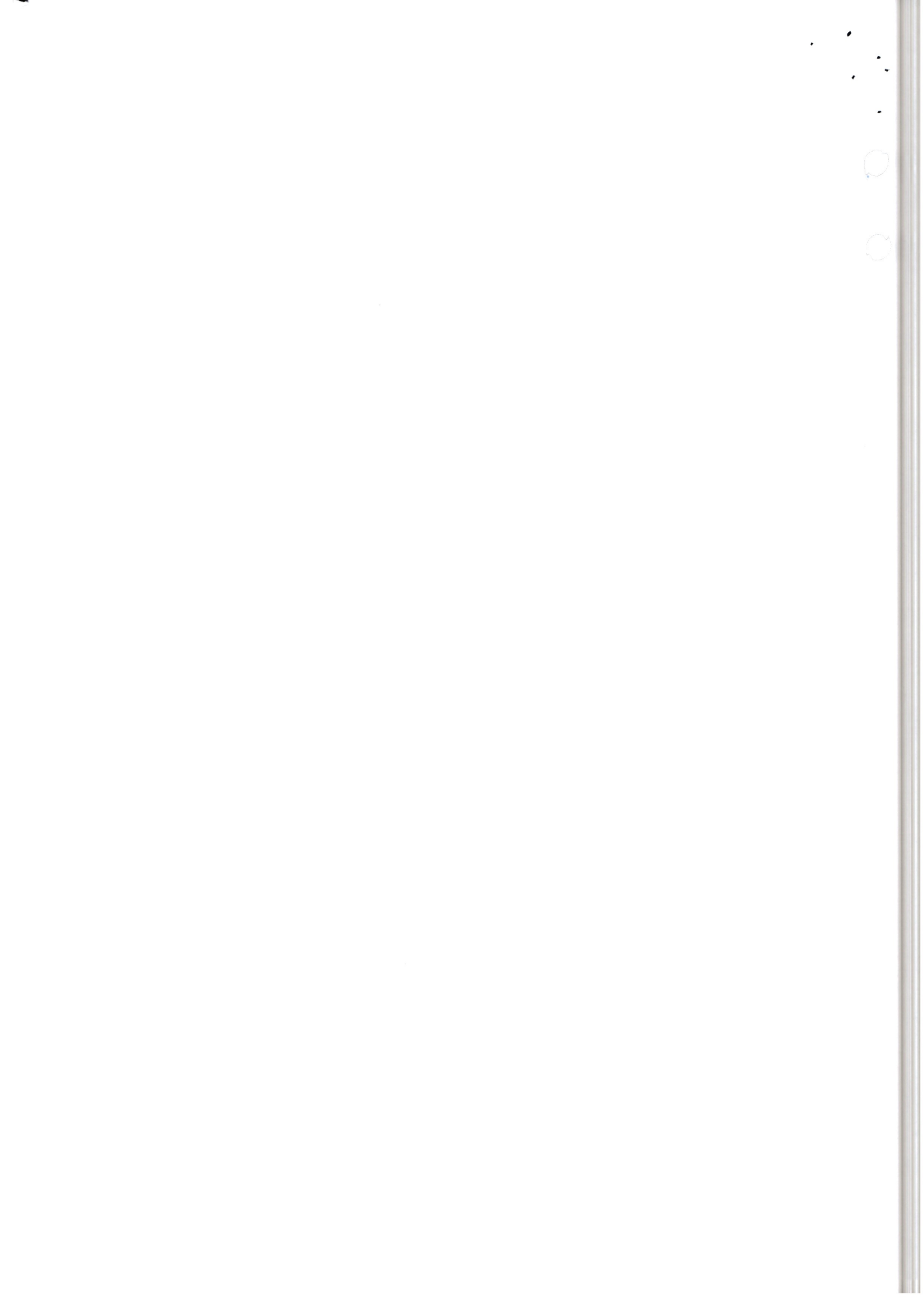
I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

Nairobi

20 May 2019



Appendices

Appendix 1

NGCDF MOIBEN PMC BALANCES				
No.	Account name	Bank name	A/c No.	Bank Balance 30 June 2018 Kshs.
1	Charar Primary School	ABC	005217001000207	871,675.50
2	St. Ann & Joachim Chekosom Sec Sch	ABC	005215001004776	1,999,961.50
3	Chepkoilel Ap Camp	ABC	005215001004762	2,999,961.50
4	Cheplaskei Ass Chiefs Office	ABC	005215001004775	699,961.50
5	Kimoning Primary School	ABC	005215001004840	698,336.50
6	Seretyo Primary School	ABC	005215001004816	849,961.50
7	Sergoit Primary School	ABC	005215001004817	499,149.00
8	Tachasis Girls Sec School	ABC	005215001004806	1,049,961.50
1	Chemaluk Primary School	Consolidated	10151203000010	821,761.00
2	Kimumu Primary School	Consolidated	10151203000040	518,959.00
3	Koitoror Sec Sch	Consolidated	10151203000012	1,129,926.00
4	Livingstone Secondary School	Consolidated	10151203000016	1,717,786.00
5	Toloita Pry	Consolidated	10151203000003	7,430.00
6	Toloita Secondary School	Consolidated	10151203000039	1,302,565.00
1	Chebarus C. Primary	Co-operative	01141443929601	990,321.75
2	Chelalang Primary	Co-operative	01141674630800	1,299,325.00
3	Chelelmetio Primary School	Co-operative	01139182825600	1,095,757.35
4	Chemweno Chebor Primary	Co-operative	01139045901200	851,294.00
5	Chepkanga Chiefs Office	Co-operative	01141685690800	1,000,507.50
6	Kapsinende Primary	Co-operative	01141182197100	1,001,885.00
7	Moiben Police Station	Co-operative	01141810151300	-
8	Simotwet Primary School	Co-operative	01141045832400	175,465.00
9	Tembelio Chiefs Office	Co-operative	01141810014900	-
10	Tungururwet Primary School- CDF	Co-operative	01139440129001	1,651,242.00
11	Uswo Secondary School	Equity	1530261683817	1,625,142.05
12	Cheburbur Primary	KCB	1134052685	698,233.00
13	Deputy County Commisioner Moiben	KCB	1198310316	-
14	Kaplolo Primary School-Cdf	KCB	1111760748	702,734. 00
15	Kapnasur Primary School	KCB	1168067391	993,825.00
16	Kapsiliot Sec School	KCB	1111365385	1,216,895.00
17	Seko Girls High School	KCB	1168444837	4,143,170.00
18	St. Augustine Merewet Primary School	KCB	1160827931	833,395.00

NGCDF MOIBEN PMC BALANCES				
No.	Account name	Bank name	A/c No.	Bank Balance 30 June 2018 Kshs.
19	Tugen Estate Sec School	KCB	1148443762	880,607.00
20	Chemarmar Primary School	National	01024027595301	843,848.00
21	Cheplaskei Primary School	National	01024027618401	1,402,371.00
22	Kalyet Secondary School	National	01021027727001	719,241.50
23	Mumetet Primary School	National	01024029602200	266,345.00
24	A.I.C Torochmoi Secondary School -Cdf	Sidian	1008030014422	1,019,016.50
25	Ainaptich Primary School	Sidian	1008030017670	508,638.50
26	Arbabuch Primary School	Sidian	01008030016292	1,006,048.40
27	Bidii Primary School-Cdf	Sidian	1008030014376	54,972.00
28	Chemungen Sec	Sidian	01008030008090	1,756,488.50
29	Chepkoilel Chiefs Office	Sidian	1008030015934	37,900.50
30	Chepkosom Secondary School	Sidian	1008030017660	5,377.50
31	Eldoret Chebarus Primary School	Sidian	1008030016072	2,004,162.50
32	Elgeyo Sawmill Primary School	Sidian	1008030016132	1,006,484.05
33	Endao Primary School	Sidian	1008030018709	1,056,240.00
34	G.K Magereza Secondary School	Sidian	1008030015518	257.50
35	Kabuliot Primary School	Sidian	1008030008759	850,013.50
36	Kaburgeti Pry School	Sidian	1008030016162	861,221.50
37	Kapkei Primary School	Sidian	1008030018199	1,005,340.00
38	Komba-Emit Primary School	Sidian	1008030017810	233,160.50
39	Moi Marula Primary School	Sidian	1008030015372	1,171,960.50
40	Mumetet Chiefs Office	Sidian	1008030017890	3,582,006.51
41	Mutei Pry School	Sidian	1008030015879	1,079,201.00
42	St. Peters Ngoisa Sec	Sidian	01008030017160	1,747,947.00
43	Sesia Pry School	Sidian	1008030000741	56,257.00
44	Soin Primary School	Sidian	1008030015046	1,774,383.60
45	Sorngetyuny Pri School	Sidian	1008030008104	946,788.50
46	Sosiyo Pry School	Sidian	1008030012233	596.23
47	Tachasis Primary School	Sidian	01008030017800	-
48	Tangasir Primary School	Sidian	1008030017650	53,691.00
	Total			58,680,040.44

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MOIBEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017 - 2018	2016- 2017
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	84,853,447	97,198,856
Proceeds from Sale of Assets	2	-	
Other Receipts	3		
TOTAL RECEIPTS		84,853,447	97,198,856
PAYMENTS			
Compensation of employees	4	926,352	1,559,795
Use of goods and services	5	5,135,869	10,620,991
Transfers to Other Government Units	6	48,284,960	41,907,931
Other grants and transfers	7	26,480,000	35,790,000
Acquisition of Assets	8	-	7,000,000
Other Payments	9	-	
TOTAL PAYMENTS		80,827,181	96,878,717
SURPLUS/DEFICIT		4,026,266	320,139

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MOIBEN Constituency financial statements were approved on _____ 2018 and signed by:



Fund Account Manager
Name: Jepletting Mary



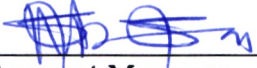
Sub-County Accountant
Name: Sarah J. Chumba
ICPAK Member Number: 11804

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

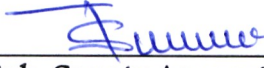
V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017- 2018 Kshs	2016 - 2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	29,676,717	25,570,451
Cash Balances (cash at hand)	10B	-	
Sub total			
Current Receivable-Outstanding Imprests	11	-	
TOTAL FINANCIAL ASSETS		29,676,717	25,570,451
REPRESENTED BY			
Current Payable-Retention	12	-	
Fund balance b/fwd 1st July...	13	25,570,451	24,602,018
Surplus/Deficit for the year		4,026,266	320,139
Prior year adjustments	14	80,000	648,293
NET LIABILITIES		29,676,717	25,570,451

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MOIBEN Constituency financial statements were approved on _____ 2018 and signed by:



Fund Account Manager
Name: Jepletting Mary



Sub-County Accountant
Name: Sarah J. Chumba
ICPAK Member Number: 11804

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MOIBEN CONSTITUENCY

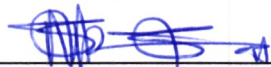
Reports and Financial Statements

For the year ended June 30, 2018

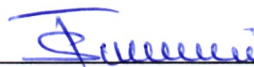
VI. STATEMENT OF CASHFLOW

		2016 - 2017	2016 - 2017
Receipts for operating income			
Transfers from CDF Board	1	84,853,447	97,198,856
Other Receipts	3	-	
		84,853,447	
Payments for operating expenses			
Compensation of Employees	4	926,352	1,559,795
Use of goods and services	5	5,135,869	10,620,991
Transfers to Other Government Units	6	48,284,960	41,907,931
Other grants and transfers	7	26,480,000	35,790,000
Other Payments	9	-	
		80,827,181	89,878,717
Adjusted for:			
Adjustments during the year	14	80,000	648,293
Net cash flow from operating activities		4,106,266	7,968,432
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	9	-	7,000,000
Net cash flows from Investing Activities		-	7,000,000
NET INCREASE IN CASH AND CASH EQUIVALENT		4,106,266	968,432
Cash and cash equivalent at BEGINNING of the year	13	25,570,451	24,602,018
Cash and cash equivalent at END of the year		29,676,717	25,570,451

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-MOIBEN Constituency financial statements were approved on _____ 2018 and signed by:



Fund Account Manager
Name: Jepletting Mary



Sub-County Accountant
Name: Sarah J. Chumba
ICPAK Member Number: 11804

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOIBEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

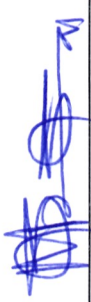
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %	Comments
RECEIPTS							
Transfers from CDF Board	86,810,345	78,478,036	165,288,381	110,423,898	54,864,483	67%	By the close of the year Some funds had not been received from NGCDFB
Proceeds from Sale of Assets	-	-	-	-	-		
Other Receipts	-	-	-	-	-		
totals receipts	86,810,345	78,478,036	165,288,381	110,423,898	54,864,483		
PAYMENTS							
Compensation of Employees	1,954,000	2,978,525	4,932,525	926,352	4,006,173	19%	The committee is in the process of replacing the staff who left the organization
Use of goods and services	5,858,920	5,843,366	11,702,286	5,135,869	6,566,417	44%	By the close of the year Some funds had not been received from NGCDFB
Transfers to Other Government Units	35,900,000	12,884,960	48,784,960	48,284,960	500,000	99%	
Other grants and transfers	43,097,425	33,368,004	76,465,429	26,480,000	49,985,429	35%	By the close of the year Some funds had not been received from NGCDFB
Acquisition of Assets	-	12,023,867	12,023,867	-	12,023,867	0%	The procurement process is ongoing for office construction

**Reports and Financial Statements
For the year ended June 30, 2018**

supplementary budget allocated -awaiting approval	-	11,379,310	11,379,310	-	11,379,310	
TOTALS	86,810,345	78,478,032	165,288,377	80,827,181	84,461,196	49%
						The projects were awaiting approval of the board

The NGCDF-MOIBEN Constituency financial statements were approved on _____ 2018 and signed by:



Fund Account Manager
Name: Jepletting Mary



Sub-County Accountant
Name: Sarah J. Chumba
ICPAK Member Number: 11804

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES(Cont.)

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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES(Cont.)

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Funds

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES(Cont.)

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 2018.

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2017-2018	2016-2017
		Kshs	Kshs
NGCDF Board			
AIE NO	A829933		4,094,828
AIE NO	A855154		56,250,579
AIE NO	A839658		36,853,449
AIE NO	A892562	40,948,275	
AIE NO	A855939	5,500,000	
AIE NO	A892787	37,905,172	
	A892676	500,000	
TOTAL		84,853,447	97,198,856

2. PROCEEDS FROM SALE OF ASSETS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2017- 2018	2016-2017
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2017-2018	2016-2017
	Kshs	Kshs
Basic wages of contractual employees	616,152	1,085,195
Basic wages of casual labour	15,000	40,000
Personal allowances paid as part of salary		
House allowance	108,000	159,000
Transport allowance	144,000	212,000
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	36,000	53,000
Employer contribution to NSSF	7,200	10,600
Total	<u>926,352</u>	<u>1,559,795</u>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2017 - 2018 Kshs	2016 - 2017 Kshs
Utilities, supplies and services	-	499,554.00
Office rent	399,643	
Communication, supplies and services	58,960	148,690.00
Domestic travel and subsistence	133,300	485,700.00
Printing, advertising and information supplies & services	131,016	45,200.00
Rentals of produced assets	-	-
Training expenses	727,600	1,192,000.00
Hospitality supplies and services	80,330	234,587.00
Other committee expenses	1,826,000	5,135,500.00
Committee allowance	1,027,500	820,000.00
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	254,579	446,850.00
Fuel, oil & lubricants	300,000	633,365.00
Other operating expenses	71,917	857,225.00
Routine maintenance – vehicles and other transport equipment	109,154	112,820.00
Routine maintenance – other assets	15,870	9,500.00
Total	5,135,869	10,620,991.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	29,084,960	31,757,931
Transfers to secondary schools (see attached list)	19,200,000	10,150,000
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	48,284,960	41,907,931

7. OTHER GRANTS AND OTHER PAYMENTS

	2017-2018	2016- 2017
	Kshs	Kshs
Bursary – secondary schools (see attached list)	6,435,000	6,690,000
Bursary – tertiary institutions (see attached list)	8,595,000	9,750,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	9,100,000	9,350,000
Sports projects (see attached list)	-	-
Environment projects (see attached list)	1,950,000	-
Emergency projects (see attached list)	400,000	10,000,000
Total	26,480,000	35,790,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

	2017-2018	2016-2017
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	7,000,000
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	-	7,000,000

9. OTHER PAYMENTS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
Kenya Co-operative Bank A/C 01141442946600	503,312.70	22,737,002
African Banking Corporation Ltd A/C 005224001000439	29,173,404.30	2,833,449
Total	29,676,717	25,570,451
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
	-	-
	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

Total

[Include an annex of the list is longer than 1 page.]

12 RETENTION

	2017 - 2018 Kshs	2016-2017 Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

13. BALANCES BROUGHT FORWARD

	2017-2018 Kshs	2016-2017 Kshs
Bank accounts		
coop	22,737,002	24,602,019
ABC	2,833,449	
Cash in hand	-	-
Imprest	-	-
Total	25,570,451	24,602,019

[Provide short appropriate explanations as necessary]

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

	2017- 2018 Kshs	2016-2017 Kshs
Bank accounts	80,000	648,293
Cash in hand	-	-
Imprest	-	-
Total	80,000	648,293

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017- 2018 Kshs	2016-2017 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: UNUTILIZED FUNDS (See Annex 3)

	Kshs	Kshs
Compensation of employees	4,006,173	2,978,525
Use of goods and services	15,703,789	5,843,366
Amounts due to other Government entities (see attached list)	9,500,000	12,884,960
Amounts due to other grants and other transfers (see attached list)	43,227,367	33,288,004
Acquisition of assets	12,023,867	12,023,867
Others (<i>specify</i>)	-	-
	84,461,196	67,098,722

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 4)

	2017- 2018	2016-2017
	Kshs	Kshs
PMC account Balances (see attached list)	58,680,040.44	52,521,431.15
TOTAL	58,680,040.44	52,521,431.15

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOIBEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
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						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018 (Kshs)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOIBEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018 (Kshs)

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2017/18	Comments
Compensation of employees	Staff salaries and other remunerations	4,006,173	Await disbursement from NCGDFB
Use of goods & services	Office operation expenses	7,526,762	Await disbursement from NCGDFB
Amounts due to other Government entities			
Eldoret Gk Prison Pri	renovation	500,000.00	Await disbursement from NCGDFB
Eldoret Chebarus Pri School	Completion of 2-storeyed classroom-finishes-plaster, painting affixing windows, doors and verandah grills	2,000,000.00	Await disbursement from NCGDFB
Ngomongo Primary School	Completion of storeyed classroom-upper slab casting and roofing	2,000,000.00	Await disbursement from NCGDFB
Livingstone Sec School	storeyed -science Laboratory hall construction to completion	2,000,000.00	Await disbursement from NCGDFB
Christ The King Kemeliet Sec School	science Laboratory hall construction to completion	3,000,000.00	Await disbursement from NCGDFB
Sub-Total		9,500,000.00	
Amounts due to other grants and other transfers			
Kaptuli Cattle Dip	Construction of a cattle dip	55,000.00	Await fund reallocation from NCGDFB
kapsinende cattle dip	Construction of a cattl dip	50,000.00	Await fund reallocation from NCGDFB
kiriswo cattle dip	Construction of a cattl dip	50,000.00	Await fund reallocation from NCGDFB

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOIBEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018(Kshs)

Name	Brief Transaction Description	Outstanding Balance 2017/18	Comments
Others (specify)			
STRATEGIC PLAN	preparation of a strategic plan	3,500,000.00	Await disbursement from NCGDFB
Constituency innovation Hubs project	Establishment of four constituency hubs project in partnership with the ministry of i.c.t through Telkom Kenya	4,677,027.00	Await disbursement from NCGDFB
Sub-Total		8,177,027.00	
Grand Total		84,461,196	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018(Kshs)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	10,155,000	-	-	10,155,000
Office equipment, furniture and fittings	95,460	-	-	95,460
ICT Equipment, Software and Other ICT Assets	632,500	-	-	632,500
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	10,882,960			10,882,960

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018(Kshs)

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2018

NGCDF MOIBEN PMC BALANCES

No.	ACCOUNT NAME	BANK NAME	A/C NO.	Bank Balance 30TH JUNE 2018
1	CHARAR PRIMARY SCHOOL	ABC	005217001000207	871,675.50
2	ST.ANN & JOACHIM CHEKOSOM SEC SCH	ABC	005215001004776	1,999,961.50
3	CHEPKOILEL AP CAMP	ABC	005215001004762	2,999,961.50
4	CHEPLASKEI ASS CHIEFS OFFICE	ABC	005215001004775	699,961.50
5	KIMONING PRIMARY SCHOOL	ABC	005215001004840	698,336.50
6	SERETYO PRIMARY SCHOOL	ABC	005215001004816	849,961.50
7	SERGOIT PRIMARY SCHOOL	ABC	005215001004817	499,149.00
8	TACHASIS GIRLS SEC SCHOOL	ABC	005215001004806	1,049,961.50
1	CHEMALUK PRIMARY SCHOOL	CONSOLIDATED	10151203000010	821,761.00
2	KIMUMU PRIMARY SCHOOL	CONSOLIDATED	10151203000040	518,959.00
3	KOITOROR SEC SCH	CONSOLIDATED	10151203000012	1,129,926.00
4	LIVINGSTONE SECONDARY SCHOOL	CONSOLIDATED	10151203000016	1,717,786.00
5	TOLOITA PRY	CONSOLIDATED	10151203000003	7,430.00
6	TOLOITA SECONDARY SCHOOL	CONSOLIDATED	10151203000039	1,302,565.00
1	CHEBARUS C. PRIMARY	COOP	01141443929601	990,321.75
2	CHELALANG PRIMARY	COOP	01141674630800	1,299,325.00
3	CHELEMETIO PRIMARY SCHOOL	COOP	01139182825600	1,095,757.35
4	CHEMWENO CHEBOR PRIMARY	COOP	01139045901200	851,294.00
5	CHEPKANGA CHIEFS OFFICE	COOP	01141685690800	1,000,507.50
6	KAPSINENDE PRIMARY	COOP	01141182197100	1,001,885.00
7	MOIBEN POLICE STATION	COOP	01141810151300	-
8	SIMOTWET PRIMARY SCHOOL	COOP	01141045832400	175,465.00
9	TEMBELIO CHIEFS OFFICE	COOP	01141810014900	-
10	TUNGURURWET PRIMARY SCHOOL-cdf	COOP	01139440129001	1,651,242.00
11	USWO SECONDARY SCHOOL	EQUITY	1530261683817	1,625,142.05
12	CHEBURBUR PRIMARY	KCB	1134052685	698,233.00
13	DEPUTY COUNTY COMMISSIONER MOIBEN	KCB	1198310316	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018(Kshs)**

14	KAPLOLO PRIMARY SCHOOL-cdf	KCB	1111760748	702,734.00
15	KAPNASUR PRIMARY SCHOOL	KCB	1168067391	993,825.00
16	KAPSILIOT SEC SCHOOL	KCB	1111365385	1,216,895.00
17	SEKO GIRLS HIGH SCHOOL	KCB	1168444837	4,143,170.00
18	ST. AUGUSTINE MEREWET PRIMARY SCHOOL	KCB	1160827931	833,395.00
19	TUGEN ESTATE SEC SCHOOL	KCB	1148443762	880,607.00
20	CHEMARMAR PRIMARY SCHOOL	NATIONAL	01024027595301	843,848.00
21	CHEPLASKEI PRIMARY SCHOOL	NATIONAL	01024027618401	1,402,371.00
22	KALYET SECONDARY SCHOOL	NATIONAL	01021027727001	719,241.50
23	MUMETET PRIMARY SCHOOL	NATIONAL	01024029602200	266,345.00
24	A.I.C TOROCHMOI SECONDARY SCHOOL -CDF	SIDIAN	1008030014422	1,019,016.50
25	AINAPTICH PRIMARY SCHOOL	SIDIAN	1008030017670	508,638.50
26	ARBABUCH PRIMARY SCHOOL	SIDIAN	01008030016292	1,006,048.40
27	BIDII PRIMARY SCHOOL-CDF	SIDIAN	1008030014376	54,972.00
28	CHEMUNGEN SEC	SIDIAN	01008030008090	1,756,488.50
29	CHEPKOILEL CHIEFS OFFICE	SIDIAN	1008030015934	37,900.50
30	CHEPKOSOM SECONDARY SCHOOL	SIDIAN	1008030017660	5,377.50
31	ELDORET CHEBARUS PRIMARY SCHOOL	SIDIAN	1008030016072	2,004,162.50
32	ELGEYO SAWMILL PRIMARY SCHOOL	SIDIAN	1008030016132	1,006,484.05
33	ENDAO PRIMARY SCHOOL	SIDIAN	1008030018709	1,056,240.00
34	G.K MAGEREZA SECONDARY SCHOOL	SIDIAN	1008030015518	257.50
35	KABULIOT PRIMARY SCHOOL	SIDIAN	1008030008759	850,013.50
36	KABURGEI PRY SCHOOL	SIDIAN	1008030016162	861,221.50
37	KAPKEI PRIMARY SCHOOL	SIDIAN	1008030018199	1,005,340.00
38	KOMBA-EMIT PRIMARY SCHOOL	SIDIAN	1008030017810	233,160.50
39	MOI MARULA PRIMARY SCHOOL	SIDIAN	1008030015372	1,171,960.50
40	MUMETET CHIEFS OFFICE	SIDIAN	1008030017890	3,582,006.51
41	MUTEI PRY SCHOOL	SIDIAN	1008030015879	1,079,201.00
42	ST. PETERS NGOISA SEC	SIDIAN	01008030017160	1,747,947.00
43	SEZIA PRY SCHOOL	SIDIAN	1008030000741	56,257.00
44	SOIN PRIMARY SCHOOL	SIDIAN	1008030015046	1,774,383.60

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2018(Kshs)**

45	SORNGETUNY PRI SCHOOL	SIDIAN	1008030008104	946,788.50
46	SOSIYO PRY SCHOOL	SIDIAN	1008030012233	596.23
47	TACHASIS PRIMARY SCHOOL	SIDIAN	01008030017800	-
48	TANGASIR PRIMARY SCHOOL	SIDIAN	1008030017650	53,691.00
				58,680,040.44

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018(Kshs)**

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Provide date when you expect the issue to be resolved)
1.0	Bank balance	<ul style="list-style-type: none"> A.B.C Bank Account-bank reconciliation receipt of kshs 9179 indicated as interest earned and bank charges of 13,916 not recorded in cashbook Co-operative bank account-the bank reconciliation reflects unpresented cheques amounting to kshs 1340287 and bank charges of kshs 34,610.50 not recorded in cashbook 			
2.0	Failure to close old bank account				
3.0	Project management committees balances	The bank reconciliation statements, cashbooks were not availed			

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY**

*** Reports and Financial Statements
For the year ended June 30, 2018(Kshs)**

MONTHLY AND ANNUAL EXPENDITURE RETURNS MOIBEN

CONSTITUENCY NAME; MOIBEN				FINANCIAL YEAR;2017/2018		AMOUNT
CASH BOOK BALANCE AS AT			1.07.2017		(attach copy of relevant cashbook page extract)	<u>25,570,450.65</u>
OUTSTANDING IMPREST AS AT			1.07.2017			-
AMOUNT RECEIVED FROM THE BOARD				Date	AIE NO.	AMOUNT
						40,948,275.10
						5,500,000.00
						37,905,172.00
						500,000.00
						84,853,447.10
						110,423,897.75

AVAILABLE FUNDS

ALLOCATION			EXPENDITURE				
SECTOR/ PROJECT TITLE	PAYEE	P.V NO.	CHEQ UE NO.	EXP MONTH	DATE	AMOUNT	ITEM
Admin -admin	COOP	837	3119	july	31.7.17	75,946.00	compensation to employees
Admin -admin	COOP	842	3129	SEP	9.9.17	70,159.00	compensation to employees
Admin -admin	NHIF	842	3130	SEP	9.9.17	1,750.00	compensation to employees
Admin -admin	NSSF	842	3131	SEP	9.9.17	1,200.00	compensation to employees
Admin -admin	PAYE	842	3132	SEP	9.9.17	2,837.00	compensation to employees
Admin -admin	COOP	849	3136	SEP	29.9.17	70,159.00	compensation to employees
Admin -admin	NHIF	849	3137	SEP	29.9.17	1,750.00	compensation to employees
Admin -admin	NSSF	849	3138	SEP	29.9.17	1,200.00	compensation to employees
Admin -admin	PAYE	849	3139	SEP	29.9.17	2,837.00	compensation to employees
Admin -admin	COOP	857	3147	OCT	30.10.17	70,159.00	compensation to employees
Admin -admin	NHIF	857	3148	OCT	30.10.17	1,750.00	compensation to employees
Admin -admin	NSSF	857	3149	OCT	30.10.17	1,200.00	compensation to employees
Admin -admin	PAYE	857	3150	OCT	30.10.17	2,837.00	compensation to employees
Admin -admin	coop	860	3155	NOV	30.11.17	70,159.00	compensation to employees
Admin -admin	NHIF	860	3156	NOV	30.11.17	1,750.00	compensation to employees
Admin -admin	NSSF	860	3157	NOV	30.11.17	1,200.00	compensation to employees
Admin -admin	PAYE	860	3158	NOV	30.11.17	2,837.00	compensation to employees
Admin -admin	coop	863	3163	DEC	18.12.17	70,159.00	compensation to employees
Admin -admin	NHIF	863	3164	DEC	18.12.17	1,750.00	compensation to employees
Admin -admin	NSSF	863	3165	DEC	18.12.17	1,200.00	compensation to employees
Admin -admin	PAYE	863	3166	DEC	18.12.17	2,837.00	compensation to employees
Admin -admin	coop	867	3170	JAN	17.1.18	70,159.00	compensation to employees
Admin -admin	NHIF	867	3171	JAN	17.1.18	1,750.00	compensation to employees
Admin -admin	NSSF	867	3172	JAN	17.1.18	1,200.00	compensation to employees
Admin -admin	PAYE	867	3173	JAN	17.1.18	2,837.00	compensation to employees
Admin -admin	coop	874	3179	FEB	27.2.18	70,159.00	compensation to employees
Admin -admin	NHIF	874	3181	FEB	27.2.18	1,750.00	compensation to employees
Admin -admin	NSSF	874	3182	FEB	27.2.18	1,200.00	compensation to employees
Admin -admin	PAYE	874	3183	FEB	27.2.18	2,837.00	compensation to employees
Admin -admin	ABC BANK	952	90	MARCH	27/3/2018	70,159.00	compensation to employees
Admin -admin	N.H.I.F	952	91	MARCH	27/3/2018	1,750.00	compensation to employees
Admin -admin	N.S.S.F.	952	92	MARCH	27/3/2018	1,200.00	compensation to employees
Admin -admin	P.A.Y.E.	952	93	MARCH	27/3/2018	2,837.00	compensation to employees
Admin -admin	ABC BANK SALARY	952	595	JUNE	26/6/2018	70,159.00	compensation to employees
Admin -admin	NHIF	952	596	JUNE	26/6/2018	1,750.00	compensation to employees
Admin -admin	NSSF	952	597	JUNE	26/6/2018	1,200.00	compensation to employees

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018(Kshs)**

Admin -admin	INCOME TAX PAYE	952	598	JUNE	26/6/2018	2,837.00	compensation to employees
Admin -admin	ABC BANK SALARY	972	564	MAY	4/5/2018	70,159.00	compensation to employees
Admin -admin	NHIF	972	565	MAY	4/5/2018	1,750.00	compensation to employees
Admin -admin	NSSF	972	566	MAY	4/5/2018	1,200.00	compensation to employees
Admin -admin	PAYE	972	567	MAY	4/5/2018	2,837.00	compensation to employees
Admin -admin	ABC BANK SALARY	990	608	JUNE	26/6/2018	70,159.00	compensation to employees
Admin -admin	NHIF	990	609	JUNE	26/6/2018	1,750.00	compensation to employees
Admin -admin	NSSF	990	610	JUNE	26/6/2018	1,200.00	compensation to employees
Admin -admin	PAYE	990	611	JUNE	26/6/2018	2,837.00	compensation to employees
Admin -admin	KORWAKO GALICIOUS	999	690	JUNE	26/6/2018	15,000.00	Compensation CASUAL
						926,352.00	
Admin- admin	KVDA	836	3118	july	31.7.17	99,910.80	RENT
Admin- admin	KVDA	858	3142	OCT	2.10.17	99,910.80	RENT
Admin- admin	KVDA	866	3169	JAN	17.1.18	99,910.80	RENT
Admin- admin	KVDA	954	113	MARCH	27/3/2018	99,910.80	RENT
						399,643.20	
Admin -admin	POSTAL CORPORATION	838	3120	july	31.7.17	10,960.00	COMMUNICATION
Admin -admin	TELKOM KENYA	847	3134	SEP	29.9.17	12,000.00	COMMUNICATION
Admin -admin	TELKOM KENYA	862	3162	DEC	18.12.17	12,000.00	COMMUNICATION
Admin -admin	TELKOM KENYA LTD	953	98	MARCH	27/3/2018	12,000.00	COMMUNICATION
Admin -admin	TELKOM KENYA LTD	987	605	JUNE	26/6/2018	12,000.00	COMMUNICATION
						58,960.00	
Admin -admin	MARY JEPLETTING	845	CASH	SEP	10.9.17	12,800.00	domestic
Admin -admin	MARY JEPLETTING	870	CASH	FEB	27.2.18	23,200.00	domestic
Admin -admin	MARY JEPLETTING	969	cash	may	8/5/2018	20,000.00	domestic
Admin -admin	MARY JEPLETTING	982	CASH	JUNE	26/6/2018	12,800.00	domestic
Admin -admin	DAVID W WEPHUKHULU	989	612	JUNE	26/6/2018	47,000.00	domestic
Admin -admin	MARY JEPLETTING	997	688	JUNE	26/6/2018	11,200.00	domestic
Admin -admin	COLLINS KIBET	998	689	JUNE	26/6/2018	6,300.00	domestic
						133,300.00	
Admin- admin	FERDINARD WAMALWA	839	3116	july	31.7.17	7,200.00	PRINTING,ADVERTISING
Admin- admin	FERDINARD WAMALWA	848	3135	SEP	29.9.17	7,200.00	PRINTING,ADVERTISING
Admin- admin	FERDINARD WAMALWA	861	3151	OCT	30.10.17	7,200.00	PRINTING,ADVERTISING
Admin- admin	FERDINARD WAMALWA	868	3174	JAN	17.1.18	7,200.00	PRINTING,ADVERTISING
Admin- admin	MARY JEPLETTING	869	CASH	FEB	27.2.18	920.00	PRINTING,ADVERTISING
Admin- admin	FERDINAND WAMALWA	951	3206	march	27/3/2018	6,120.00	PRINTING,ADVERTISING
Admin- admin	FERDINAND WAMALWA	973	568	MAY	4/5/2018	5,040.00	PRINTING,ADVERTISING
Admin- admin	MARY JEPLETTING	979	CASH	JUNE	26/6/2018	460.00	PRINTING,ADVERTISING
Admin- admin	KRA-NMG	988	607	JUNE	26/6/2018	4,266.00	PRINTING,ADVERTISING
Admin- admin	NATION MEDIA GROUP	988	606	JUNE	26/6/2018	78,210.00	PRINTING,ADVERTISING
Admin- admin	FERDINAND WAMALWA	991	614	JUNE	26/6/2018	7,200.00	PRINTING,ADVERTISING
						131,016.00	
Admin- m&e	MARY JEPLETTING	960	CASH	APRIL	26/4/2018	70,000.00	training exp
Admin- m&e	MARY JEPLETTING	961	CASH	APRIL	26/4/2018	151,000.00	training exp
Admin- m&e	MARY JEPLETTING	963	CASH	APRIL	26/4/2018	15,000.00	training exp
Admin- m&e	MARY JEPLETTING	964	CASH	APRIL	26/4/2018	113,600.00	training exp
Admin- m&e	MARY JEPLETTING	967	CASH	APRIL	26/4/2018	150,000.00	training exp
Admin- m&e	MARY JEPLETTING	970	CASH	APRIL	26/4/2018	208,000.00	training exp
Admin -admin	MARY JEPLETTING		CASH	APRIL	26/4/2018	20,000.00	training exp

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018(Kshs)

						727,600.00	
Admin -admin	MARY JEPLETTING	850	CASH	OCT	2.10.17	28,800.00	hospitality
Admin -admin	MARY JEPLETTING	872	CASH	FEB	27.2.18	14,880.00	hospitality
Admin -admin	MARY JEPLETTING	873	CASH	FEB	27.2.18	7,130.00	hospitality
Admin -admin	MARY JEPLETTING	962	CASH	APRIL	26/4/2018	7,780.00	hospitality
Admin -admin	MARY JEPLETTING	992	CASH	JUNE	26/6/2018	3,740.00	hospitality
Admin -admin	MARY JEPLETTING	1002	CASH	JUNE	26/6/2018	18,000.00	hospitality
						80,330.00	
Admin- m&e	MARY JEPLETTING	865	CASH	JAN	17.1.18	223,000.00	OTHER COMMITTEE ALLOWANCE
Admin- m&e	MARY JEPLETTING	864	CASH	JAN	17.1.18	677,000.00	OTHER COMMITTEE ALLOWANCE
Admin- m&e	MARY JEPLETTING	852	CASH	OCT	30.10.17	60,000.00	OTHER COMMITTEE ALLOWANCE
Admin- m&e	MARY JEPLETTING	844	CASH	SEP	10.9.17	67,000.00	OTHER COMMITTEE ALLOWANCE
Admin- m&e	MARY JEPLETTING	965	CASH	APRIL	26/4/2018	110,000.00	OTHER COMMITTEE ALLOWANCE
Admin- m&e	MARY JEPLETTING	846	CASH	SEP	29.9.17	129,000.00	OTHER COMMITTEE ALLOWANCE
Admin- m&e	MARY JEPLETTING	976	CASH	JUNE	26/6/2018	134,000.00	OTHER COMMITTEE ALLOWANCE
Admin- m&e	MARY JEPLETTING	851	CASH	OCT	30.10.17	146,000.00	OTHER COMMITTEE ALLOWANCE
Admin- m&e	MARY JEPLETTING	977	cash	june	27/6/18	280,000.00	OTHER COMMITTEE ALLOWANCE
						1,826,000.00	
Admin -admin	MARY JEPLETTING	843	CASH	SEP	10.9.17	52,000.00	COMMITTEE ALLOWANCE
Admin -admin	MARY JEPLETTING	853	CASH	OCT	30.10.17	104,000.00	COMMITTEE ALLOWANCE
Admin -admin	MARY JEPLETTING	966	CASH	APRIL	26/4/2018	104,000.00	COMMITTEE ALLOWANCE
Admin -admin	MARY JEPLETTING	968	CASH	APRIL	26/4/2018	27,000.00	COMMITTEE ALLOWANCE
Admin -admin	MARY JEPLETTING	981	CASH	JUNE	26/6/2018	47,000.00	COMMITTEE ALLOWANCE
Admin -admin	MARY JEPLETTING	983	CASH	JUNE	26/6/2018	52,000.00	COMMITTEE ALLOWANCE
Admin -admin	MARY JEPLETTING	984	CASH	JUNE	26/6/2018	25,000.00	COMMITTEE ALLOWANCE
Admin -admin	MARY JEPLETTING	1001	CASH	JUNE	26/6/2018	52,000.00	COMMITTEE ALLOWANCE
Admin -admin	MARY JEPLETTING	871	CASH	FEB	27.2.18	104,000.00	COMMITTEE ALLOWANCE
Admin-	MARY JEPLETTING	877	CASH	FEB	27.2.18	390,500.00	COMMITTEE ALLOWANCE
Admin-	MARY JEPLETTING	993	CASH	JUNE	26/6/2018	30,000.00	COMMITTEE ALLOWANCE
Admin-	MARY JEPLETTING	958	CASH	APRIL	26/4/2018	40,000.00	COMMITTEE ALLOWANCE
						1,027,500.00	
Admin -admin	savek	854	3144	OCT	30.10.	88,090.00	OFFICE AND GENERAL
Admin -admin	savek	876	3186	FEB	27.2.18	3,628.00	OFFICE AND GENERAL
Admin -admin	savek	876	3185	FEB	27.2.18	66,521.00	OFFICE AND GENERAL
Admin -admin	MARY JEPLETTING	959	CASH	APRIL	26/4/2018	8,950.00	OFFICE AND GENERAL
Admin -admin	MARY JEPLETTING	978	CASH	JUNE	26/6/2018	3,550.00	OFFICE AND GENERAL
Admin -admin	SAVEK ENTERPRISES LTD	985	603	JUNE	26/6/2018	83,840.00	OFFICE AND GENERAL
						254,579.00	
Admin -admin	saniak	859	3152	OCT	30.10.17	100,000.00	fuel
Admin -admin	saniak	875	3184	FEB	27.2.18	100,000.00	fuel
Admin -admin	SANIAK LTD	986	604	JUNE	26/6/2018	100,000.00	fuel
						300,000.00	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018(Kshs)**

Admin- admin	TOYOTA KENYA	840	3121	AUG	15.8.17	24,575.00	ROUTINE MAINTENANCE
Admin- admin	TOURIDE TYRES	841	3122	AUG	15.8.17	11,500.00	ROUTINE MAINTENANCE
Admin- admin	TOYOTA KENYA	855	3146	OCT	30.10.17	1,528.00	ROUTINE MAINTENANCE
Admin- admin	TOYOTA KENYA	855	3145	OCT	30.10.17	28,016.00	ROUTINE MAINTENANCE
Admin- admin	TOYOTA KENYA LTD	971	557	APRIL	26/4/2018	43,535.00	ROUTINE MAINTENANCE
						109,154.00	
Admin- admin	MARY JEPLETTING	974	cash	may	8/5/2018	5,870.00	roUTINE MAINTENANCE- other
Admin- admin	MARY JEPLETTING	980	CASH	JUNE	26/6/2018	10,000.00	roUTINE MAINTENANCE- other
						15,870.00	
Admin- admin	ngcdf moiben	856	CASH	OCT	30.10.17	34,610.50	OTHER OPERATING
Admin- admin	BANK CHARGES	1003	CASH	JUNE	30/6/2018	35,326.00	OTHER OPERATING
Admin- admin	BANK CHARGES	1004	cash	june	27/6/18	1,980.00	OTHER OPERATING
						71,916.50	
Edu Pri	TANGASIR PRIMARY SCHOOL	890	3187	march	27/3/2018	50,000.00	edu pri
Edu Pri	CHEPKOSOM PRIMARY SCHOOL	891	3188	march	27/3/2018	200,000.00	edu pri
Edu Pri	AINAPTICH PRIMARY SCHOOL	892	111	MARCH	27/3/2018	500,000.00	edu pri
Edu Pri	ARBABUCH PRIMARY	893	3199	march	27/3/2018	500,000.00	edu pri
Edu Pri	MUMETET PRIMARY	895	3191	march	27/3/2018	500,000.00	edu pri
Edu Pri	SERGOIT PRIMARY	896	3192	march	27/3/2018	500,000.00	edu pri
Edu Pri	BIDII PRIMARY	897	3193	march	27/3/2018	800,000.00	edu pri
Edu Pri	CHEMALUK PRIMARY	898	3194	march	27/3/2018	800,000.00	edu pri
Edu Pri	TUNGURURWET PRIMARY	899	3195	march	27/3/2018	800,000.00	edu pri
Edu Pri	MUTEI PRIMARY	900	3196	march	27/3/2018	1,000,000.00	edu pri
Edu Pri	SORNGETUNY PRIMARY	903	3197	march	27/3/2018	900,000.00	edu pri
Edu Pri	KAPSINENDE PRIMARY	904	3198	march	27/3/2018	1,000,000.00	edu pri
Edu Pri	ST. AUGUSTINE MEREWET	905	3200	march	27/3/2018	834,960.00	edu pri
Edu Pri	ARBABUCH PRIMARY SCHOOL	906	89	MARCH	27/3/2018	500,000.00	edu pri
Edu Pri	CHARAR PRIMARY	907	3201	march	27/3/2018	850,000.00	edu pri
Edu Pri	CHEBARUS PRIMARY	908	3203	march	27/3/2018	850,000.00	edu pri
Edu Pri	CHEBURBUR PRIMARY	909	3207	march	27/3/2018	200,000.00	edu pri
Edu Pri	CHELALANG PRIMARY	910	3209	march	27/3/2018	1,000,000.00	edu pri
Edu Pri	CHELEMETIO PRIMARY SCHOOL	911	3210	march	27/3/2018	850,000.00	edu pri
Edu Pri	CHEMARMAR PRI SCHOOL	912	3211	march	27/3/2018	700,000.00	edu pri
Edu Pri	CHEMWENO CHEBOR PRIMARY	913	3212	march	27/3/2018	850,000.00	edu pri
Edu Pri	CHEPLASKEI PRIMARY	914	3213	march	27/3/2018	850,000.00	edu pri
Edu Pri	ELDORET CHEBARUS PRIMARY SCHOOL	915	109	MARCH	27/3/2018	2,000,000.00	edu pri
Edu Pri	ELGEYO SAWMILL PRIMARY	916	94	MARCH	27/3/2018	850,000.00	edu pri
Edu Pri	ENDAO PRIMARY SCHOOL	917	59	MARCH	27/3/2018	850,000.00	edu pri
Edu Pri	KABULIOT PRIMARY SCHOOL	918	60	MARCH	27/3/2018	850,000.00	edu pri
Edu Pri	KABURGEI PRIMARY SCHOOL	919	61	MARCH	27/3/2018	850,000.00	edu pri
Edu Pri	KALYTET PRIMARY SCHOOL	920	62	MARCH	27/3/2018	500,000.00	edu pri
Edu Pri	KAPKEI PRIMARY	921	100	MARCH	27/3/2018	1,000,000.00	edu pri
Edu Pri	KAPLOGOI PRIMARY SCHOOL	922	64	MARCH	27/3/2018	850,000.00	edu pri

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2018(Kshs)**

Edu Pri	KAPLOLO PRIMARY SCHOOL	923	65	MARCH	27/3/2018	700,000.00	edu pri
Edu Pri	KAPNASU PRIMARY SCHOOL	924	66	MARCH	27/3/2018	850,000.00	edu pri
Edu Pri	KIMONING PRIMARY SCHOOL	925	67	MARCH	27/3/2018	700,000.00	edu pri
Edu Pri	KIMUMU PRIMARY SCHOOL	926	68	MARCH	27/3/2018	700,000.00	edu pri
Edu Pri	KOMBA-EMIT PRIMARY SCHOOL	927	3189	march	27/3/2018	200,000.00	edu pri
Edu Pri	MOI MARULA PRIMARY	928	70	MARCH	27/3/2018	850,000.00	edu pri
Edu Pri	SERETYO PRIMARY SCHOOL	929	71	MARCH	27/3/2018	850,000.00	edu pri
Edu Pri	SIMOTWET PRIMARY SCHOOL	930	72	MARCH	27/3/2018	200,000.00	edu pri
Edu Pri	SOIN PRIMARY SCHOOL	931	73	MARCH	27/3/2018	200,000.00	edu pri
Edu Pri	TACHASIS PRIMARY SCHOOL	932	74	MARCH	27/3/2018	200,000.00	edu pri
Edu Pri	TUNGURURWET PRIMARY SCHOOL	933	75	MARCH	27/3/2018	850,000.00	edu pri
						29,084,960.00	
Edu Sec	SEKO GIRLS HIGH SCHOOL	901	601	JUNE	26/6/2018	4,000,000.00	EDU SEC
Edu Sec	ELDORET G.K. MAGEREZA SEC	934	76	MARCH	27/3/2018	850,000.00	EDU SEC
Edu Sec	KAPSILOT SEC SCHOOL	935	101	MARCH	27/3/2018	1,000,000.00	EDU SEC
Edu Sec	NGOISA SEC	936	102	MARCH	27/3/2018	1,500,000.00	EDU SEC
Edu Sec	CHEMUNGEN SEC	937	103	MARCH	27/3/2018	1,500,000.00	EDU SEC
Edu Sec	CHEKOSOM SEC	938	104	MARCH	27/3/2018	2,000,000.00	EDU SEC
Edu Sec	KOITOROR SEC SCH	939	105	MARCH	27/3/2018	1,000,000.00	EDU SEC
Edu Sec	LIVINGSTONE SEC	940	106	MARCH	27/3/2018	1,500,000.00	EDU SEC
Edu Sec	SOSIYO SEC SCHOOL	941	84	MARCH	27/3/2018	850,000.00	EDU SEC
Edu Sec	TACHASIS SEC	942	107	MARCH	27/3/2018	1,000,000.00	EDU SEC
Edu Sec	TOLOITA SEC SCHOOL	943	86	MARCH	27/3/2018	800,000.00	EDU SEC
Edu Sec	TOROCHMOI SEC	944	87	JUNE		850,000.00	EDU SEC
Edu Sec	TUGEN ESTATE SEC SCHOOL	945	88	MARCH	27/3/2018	850,000.00	EDU SEC
Edu Sec	USWO SECONDARY SCHOOL	946	570	MAY	4/5/2018	1,500,000.00	EDU SEC
						19,200,000.00	
BURSARY-SEC	BURSARY-SEC	957	269-	APRIL	26/4/2018	6,435,000.00	BURSARY-SEC
BURSARY-COLLE	BURSARY-COLLE	956	114-268	APRIL	26/4/2018	8,595,000.00	BURSARY-COLLE
SECURITY	CHEPKOILEL AP CAMP	902	110	MARCH	27/3/2018	3,000,000.00	security
security	CHEPKANGA CHIEFS OFFICE	947	3204	march	27/3/2018	1,000,000.00	security
SECURITY	CHEPLASKEI ASS CHIEFS OFFICE	948	108	MARCH	27/3/2018	700,000.00	security
security	MUMTET CHIEFS OFFICE	949	3205	march	27/3/2018	3,500,000.00	security
security	TEMBELIO CHIEFS OFFICE	950	602	JUNE	26/6/2018	400,000.00	security
SECURITY	MOIBEN POLICE STATION	995	686	JUNE	26/6/2018	300,000.00	security
SECURITY	DEPUTY COUNTY COMMISSIONER MOIBEN	996	687	JUNE	26/6/2018	200,000.00	security
						9,100,000.00	
EMERGENCY	TUGEN ESTATE SEC SCHOOL	955	112	MARCH	27/3/2018	400,000.00	EMERGENCY

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018(Kshs)**

ENV	ACK KAPKORIO PRIMARY SCHOOL	994	627	JUNE	26/6/2018	30,000.00	ENV
ENV	AIC TOROCHMOI SEC SCH	994	624	JUNE	26/6/2018	30,000.00	ENV
ENV	AINAPTICH PRIMARY SCHOOL	994	628	JUNE	26/6/2018	30,000.00	ENV
ENV	ARBABUCH PRIMARY SCHOOL	994	629	JUNE	26/6/2018	30,000.00	ENV
ENV	CHARAR PRIMARY SCHOOL	994	616	JUNE	26/6/2018	50,000.00	ENV
ENV	CHEBARUS C PRIMARY SCHOOL	994	630	JUNE	26/6/2018	30,000.00	ENV
ENV	CHEBURBUR PRIMARY SCHOOL	994	655	JUNE	26/6/2018	20,000.00	ENV
ENV	CHELALANG SECONDARY SCHOOL	994	631	JUNE	26/6/2018	30,000.00	ENV
ENV	CHEMALUK PRIMARY SCHOOL	994	670	JUNE	26/6/2018	20,000.00	ENV
ENV	CHEMWENO CHEBOR PRIMARY SCHOOL	994	674	JUNE	26/6/2018	20,000.00	ENV
ENV	CHEPKOILEL CHIEFS OFFICE	994	684	JUNE	26/6/2018	20,000.00	ENV
ENV	CHEPKOILEL NORTH PRIMARY SCHOOL	994	632	JUNE	26/6/2018	30,000.00	ENV
ENV	CHEPLASKEI PRIMARY SCHOOL	994	656	JUNE	26/6/2018	20,000.00	ENV
ENV	CHEPNGOCHOCH PRIMARY SCHOOL	994	619	JUNE	26/6/2018	50,000.00	ENV
ENV	ELDORET CENTRAL PRIMARY SCHOOL	994	634	JUNE	26/6/2018	30,000.00	ENV
ENV	ELDORET CENTRAL SECONDARY SCHOOL	994	654	JUNE	26/6/2018	30,000.00	ENV
ENV	ELDORET CHEBARUS PRIMARY SCHOOL	994	621	JUNE	26/6/2018	50,000.00	ENV
ENV	ELDORET G.K MAGEREZA SECONDARY SCHOOL	994	615	JUNE	26/6/2018	50,000.00	ENV
ENV	ELDORET G.K PRISON SCHOOL	994	633	JUNE	26/6/2018	30,000.00	ENV
ENV	ELGEYO SAWMILL PRIMARY SCHOOL	994	671	JUNE	26/6/2018	20,000.00	ENV
ENV	EMSILIES PRIMARY SCHOOL	994	620	JUNE	26/6/2018	50,000.00	ENV
ENV	ENDAO PRIMARY SCHOOL	994	635	JUNE	26/6/2018	30,000.00	ENV
ENV	KABULIOT PRIMARY SCHOOL	994	636	JUNE	26/6/2018	30,000.00	ENV
ENV	KAPCHESIMBOL PRIMARY SCHOOL	994	649	JUNE	26/6/2018	30,000.00	ENV
ENV	KAPKOROS PRIMARY SCHOOL	994	637	JUNE	26/6/2018	30,000.00	ENV
ENV	KAPLOGOI PRIMARY SCHOOL	994	638	JUNE	26/6/2018	30,000.00	ENV
ENV	KAPLOLO PRIMARY SCHOOL	994	657	JUNE	26/6/2018	20,000.00	ENV
ENV	KAPNASU SECONDARY SCHOOL	994	639	JUNE	26/6/2018	30,000.00	ENV
ENV	KAPNASUR PRIMARY SCHOOL	994	640	JUNE	26/6/2018	30,000.00	ENV
ENV	KAPROBU PRIMARY SCHOOL	994	658	JUNE	26/6/2018	20,000.00	ENV
ENV	KAPSILIOT PRIMARY SCHOOL	994	665	JUNE	26/6/2018	20,000.00	ENV
ENV	KAPSOEN PRIMARY SCHOOL	994	675	JUNE	26/6/2018	20,000.00	ENV
ENV	KAPSUBERE PRIMARY SCHOOL	994	641	JUNE	26/6/2018	30,000.00	ENV
ENV	KAPTUKTUK PRIMARY SCHOOL	994	617	JUNE	26/6/2018	50,000.00	ENV
ENV	KARONA PRIMARY SCHOOL	994	650	JUNE	26/6/2018	30,000.00	ENV
ENV	KEMELIET PRIMARY SCHOOL	994	642	JUNE	26/6/2018	30,000.00	ENV
ENV	KEMELIET SECONDARY SCHOOL	994	643	JUNE	26/6/2018	30,000.00	ENV
ENV	KIMUMU PRIMARY SCHOOL	994	660	JUNE	26/6/2018	20,000.00	ENV
ENV	KIMUMU SEC SCH	994	679	JUNE	26/6/2018	20,000.00	ENV
ENV	KIRISWO PRIMARY SCHOOL	994	651	JUNE	26/6/2018	30,000.00	ENV
ENV	KOITOROR SEC SCH	994	676	JUNE	26/6/2018	20,000.00	ENV
ENV	KOMBAEMIT PRIMARY SCHOOL	994	661	JUNE	26/6/2018	20,000.00	ENV
ENV	KONGNYALIL PRIMARY SCHOOL	994	626	JUNE	26/6/2018	30,000.00	ENV

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018(Kshs)

ENV	LELIT PRIMARY SCHOOL	994	662	JUNE	26/6/2018	20,000.00	ENV
ENV	MAUA PRIMARY SCHOOL	994	625	JUNE	26/6/2018	30,000.00	ENV
ENV	MEIBEKI PRIMARY SCHOOL	994	663	JUNE	26/6/2018	20,000.00	ENV
ENV	MINDILILWO PRIMARY SCHOOL	994	664	JUNE	26/6/2018	20,000.00	ENV
ENV	MOIBEN CHIEFS OFFICE	994	682	JUNE	26/6/2018	20,000.00	ENV
ENV	MUGET PRIMARY SCHOOL	994	666	JUNE	26/6/2018	20,000.00	ENV
ENV	NGOMONGO PRIMARY SCHOOL	994	680	JUNE	26/6/2018	20,000.00	ENV
ENV	RCEA TUGEN ESTATE	994	677	JUNE	26/6/2018	20,000.00	ENV
ENV	SASITWA PRIMARY SCHOOL	994	644	JUNE	26/6/2018	30,000.00	ENV
ENV	SERETYO PRIMARY SCHOOL	994	667	JUNE	26/6/2018	20,000.00	ENV
ENV	SERGOIT CHIEFS OFFICE	994	685	JUNE	26/6/2018	20,000.00	ENV
ENV	SERGOIT PRIMARY SCHOOL	994	652	JUNE	26/6/2018	30,000.00	ENV
ENV	SIMOTWET PRIMARY SCHOOL	994	645	JUNE	26/6/2018	30,000.00	ENV
ENV	SOIN PRIMARY SCHOOL	994	678	JUNE	26/6/2018	20,000.00	ENV
ENV	SOSIOT PRIMARY SCHOOL	994	668	JUNE	26/6/2018	20,000.00	ENV
ENV	SOSIYO SECONDARY SCHOOL	994	618	JUNE	26/6/2018	50,000.00	ENV
ENV	ST. MARYS KAPSILIOT SECONDARY SCHOOL	994	659	JUNE	26/6/2018	20,000.00	ENV
ENV	TACHASIS GIRLS HIGH SCHOOL	994	622	JUNE	26/6/2018	50,000.00	ENV
ENV	TACHASIS PRIMARY SCHOOL	994	648	JUNE	26/6/2018	20,000.00	ENV
ENV	TACHASIS PRIMARY SCHOOL	994	623	JUNE	26/6/2018	30,000.00	ENV
ENV	TEMBELIO CHIEFS OFFICE	994	683	JUNE	26/6/2018	20,000.00	ENV
ENV	TILATIL PRIMARY SCHOOL	994	653	JUNE	26/6/2018	30,000.00	ENV
ENV	TOLOITA PRIMARY SCHOOL	994	672	JUNE	26/6/2018	20,000.00	ENV
ENV	TUGEN ESTATE SECONDARY SCHOOL	994	646	JUNE	26/6/2018	30,000.00	ENV
ENV	TUIYOLUK PRIMARY SCHOOL	994	647	JUNE	26/6/2018	30,000.00	ENV
ENV	USWO PRIMARY SCHOOL	994	681	JUNE	26/6/2018	20,000.00	ENV
ENV	USWO SECONDARY SCHOOL	994	669	JUNE	26/6/2018	20,000.00	ENV
						1,950,000.00	

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