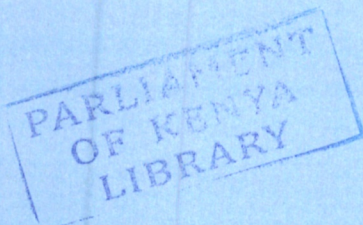


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



*Paper laid by LOM
Wednesday 8/11/17
Afternoon sitting
A/g*

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
MOIBEN CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2016





KENYA NATIONAL AUDIT OFFICE
RIFT VALLEY PROVINCE
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25 JUL 2017

P. O. Box 2774 - 30100, ELDORET
TEL: 053 2031133.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
MOIBEN CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016

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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – MOIBEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NGCDF) was set up under the CDF Act, 2003 now repealed by the NGCDF Act, 2015. The Constituencies Development Fund is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the Constituencies Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The Moiben Constituency's day-to-day management is under the following key organs:

- i. 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 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Jepletting Mary
3.	Accountant	Sarah Chumba
4.		

(d) Fiduciary Oversight Arrangements

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

(e) MOIBEN NGCDF Headquarters

P.O. Box 9872
KVDA Plaza
6TH FLOOR
Eldoret, KENYA

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY**
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(f) MOIBEN NGCDF Contacts

Telephone: (254) 0721 956 390
E-mail: cdfmoiben@ngcdf.go.ke

Website: cdf.go.ke

(g) MOIBEN NGCDF Bankers

Kenya Co-operative Bank
A/C 01141442946600
Eldoret Branch

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY**

**Reports and Financial Statements
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**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NGCDFC)**

Financial year, 2015/2016 was a success for us in Moiben Constituency despite the challenges we went through in an effort to streamline our core responsibilities with the understanding that some functions have been fully devolved to County Government. The confusing ensuing thereof somewhat delayed our progress in the months between February and July 2016.

In the period, the constituency was allocated Kshs 112,750,579.00. Out of this amount, we received and disbursed Kshs 56,000,000 to the projects. The constituency needs however, are still beyond the current level of disbursement when taken on annual basis.

Many challenges still lie ahead with respect to the meager resources available for infrastructural development in our constituency. The question is whether 2.5% of the national budget is sufficient for Constituency needs to have a national outlook or 5.0%.

All projects are within schedule and hope that it will be completed in time to allow the users access it in time. We exercised prudence in the utilization of resources to get value for investment. In addition, this together with the constituency strategic plan will provide the framework for assessing all project proposals.

NG-CDFC Moiben constituency has performed its part of the bargain in driving development forward. I have witnessed major changes in infrastructural development in various national government functions in our constituency. We look forward to your continued support.

KEY ACHIEVEMENTS FOR THE CDF

Following the devolving of functions to County Governments, NG- CDF remained with national government functions such as education, energy, security among others. The projects that are supported by NG-CDF are all community based and their identification for funding is a public participation exercise.

More specifically the funds have been used to develop infrastructural structures that have helped to upgrade the conditions of schools, hospitals, offices for security officers and AP Camps, etc.

Through the funds, there has been improvement in our schools. This has been very essential in providing better education. Most schools were make shifts with mud walls and earth floors. Some had

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
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even collapsed due to age since they were housed in former colonial houses and stores. NG-CDF managed to improve to standard level many of these schools. Additional new schools were put up and our pupils and students are now studying in modern classrooms. The NG-CDFC also recognized the need to transform some of the primary schools from day to boarding schools.

Dispensaries and hospitals are now more developed than ever before. Stalled projects were completed in record time as priority went to such projects followed by the on-going ones and last the new projects. Money set aside for housing for hospital staff have seen most of them housed within the hospital compound.

In lighting up rural schools and homes (the-knock-on-effect of the later), CDF has funded the dropping of power lines in most parts of the constituency. Children can now enjoy evening preps without interruption. The resulting effect of all these efforts is improved performance in most of the schools supported.

NG-CDF in the last financial year supported the construction of chief's offices and AP Camps in all the chief's offices. Works have commence while others will commence when fund to us.

During the previous financial year NG-CDF contributed a sum of Ksh 10million for the construction of a new Technical Training Institute (TTI) in Moiben. This project at the current phase is complete and will be commissioned soon.

Our disbursement of bursaries in Moiben has done a fantastic job. Children who would have terminated their studies due to lack of fees are now in school or college. Orphaned children, the most disadvantaged from single parent households and the needy have been the biggest beneficiaries. So far the public is satisfied with the way we conduct this exercise.

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. Like a small child who is learning to crawl, we can understand their conflicting views and confusions. We hope they will soon come home to roost.

NG-CDFC's and PMCs still require more time to sensitize them on the new procurement 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 by the PMC's due to their rural set up and a somewhat don't care attitude.

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – MOIBEN CONSTITUENCY

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IMPLEMENTATION CHALLENGES

There are 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 PPOA.
- Slow base of implementation due to limited resources available to NG-CDF in National budget allocation.
- Facilities built to completion through NG-CDF funding but not taken over by the line ministries e.g. health centre, polytechnics, cattle dips etc.
- There are many projects that require funds, but the allocation of 2.5% of the national government budget is too low for meaningful infrastructural development.

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.
- Increase the allowances of NG-CDFC members to a reasonable level to motivate their commitment to provide more effective service to the constituency.

In closing, I would like to thank all of you for providing me with the opportunity to serve as the NG-CDF chairman for a second term. It has been a great honor to me and I pledge to deliver.

Simon Tanui



**Chairman
NG-CDFC Moiben Constituency**

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – MOIBEN CONSTITUENCY

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For the year ended June 30, 2016

III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government NGCDF shall prepare financial statements in respect of that NGCDF. 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 Moiben NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NGCDF; (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 NGCDF; (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 Moiben NGCDF accepts responsibility for the NGCDF'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 NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2015, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the Moiben NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Moiben NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF'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 NGCDF'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's financial statements were approved and signed by the Accounting Officer on _____ 2016.



Fund Account Manager



Chairman



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MOIBEN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Moiben Constituency set out on pages 8 to 31, which comprise the statement of assets and liabilities as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

The 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.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report 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. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of

Report of the Auditor-General on the Financial Statements of the National Government Constituencies Development Fund- Moiben Constituency for the Year Ended 30 June 2016

the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1.0. Cash and Cash Equivalents

The statement of assets and liabilities reflect bank balance of Kshs.24,602,019 as at 30 June 2016. However, a review of the bank reconciliation statement for the month of June 2016 revealed that stale cheques amounting to Kshs.3,202,199 relating to the period December 2015 and earlier had not yet been written back to the cash book. Further, the bank reconciliation also reflects payments in the bank statement not yet recorded in the cash book amounting to Kshs.74,435 for which no explanation was given.

Under the circumstances, the accuracy and validity of the bank balances of Kshs.24,602,019 as at 30 June 2016 could not be confirmed.

2.0. Other Grants and Transfers

2.1 Electricity Projects

Included in Other Grants and Transfers figure of Kshs.41,374,800 as disclosed in note 7 to the financial statement is electricity projects amount of Kshs.10,700,000 being payment to Rural Electrification Authority (REA) under matching facility partnership program for the erection of power lines as detailed below:

PV. No	Date	Payee	Details	Amount (Kshs)
590	18-Feb-16	Rural Electrification Authority	Construction of Seko-Kosyin-kapsoen(2m) Sachangwan-kapchore(2.5m), moiben-chemweno-Chebor(1m) lines.	5,500,000
519	28-Oct-15	Rural Electrification Authority	Meibeki-Kapsoni-Mindililwo, Manyatta-Sesia, Kapkabai-Kapsubere-Karuna, Chemarmar-Kapsinende	5,200,000
		Total		10,700,000

However, physical verification carried out in June 2017, revealed that the works had not yet commenced despite the payments having been made. In addition, the signed agreement between Rural Electrification Authority (REA) and Moiben NG-CDF indicating each party's contribution and the agreed power lines to be erected was not availed for audit review. Further, there was no evidence that a project management committee had been formed to oversee the project implementation as required by Section 36 of the CDF Act, 2013.

Consequently, the propriety of the electricity projects expenditure of Kshs.10,700,000 for the year ended 30 June 2016 could not be confirmed

2.2 Lack of Bursary Sub-Committee

The other grants and transfers figure of Kshs.41,374,800 also includes bursary to secondary schools of Kshs.10,020,000 and bursary to tertiary institutions figure of Kshs.14,280,000 all totalling Kshs.24,300,000 as disclosed in note 7 to the financial statements. However, the Constituency Development Fund Committee that approved the bursary did not incorporate two other members of whom one must be the area education officer or a representative of the ministry of education as required by the CDF Board Circular reference CDF Board Circular VOL1/111 dated 13 September 2010. Although the management has indicated that the same will be done, no reason has been provided for not adhering to the guidelines issued by the CDF Board and which came to effect in 2010.

Consequently, the management was in breach of the law and the propriety of the bursary disbursement of Kshs.24,300,000 for the year ended 30 June 2016 could not be confirmed.

3.0 Transfers to Other Government Units

3.1 Construction of Classroom at Sosiot Secondary School

Included in the Transfers to Other Government Units balance of Kshs.45,850,000 reflected in the statement of receipts and payments is transfers to secondary schools balance of Kshs.8,400,000 as disclosed in note 6 to the financial statements out of which Kshs.800,000 was disbursed to Sosiot Secondary School for construction of a classroom. Audit inspection of the project carried out in June 2017 revealed that although the construction works on the classroom was complete, the floor and the four walls had major cracks, an indication of poor workmanship. Although the management has indicated that a technical committee headed by the Sub-County Works officer has been constituted to verify the project, no indication has been given as to when the committee is expected to complete its work or what action the management intends to take to rectify the situation.

Consequently, the propriety of the expenditure of Kshs.800,000 incurred on construction of the classroom for the year ended 30 June 2016 could not be confirmed.

3.2 Construction of Classroom at St. Peters Ngoisa Secondary School

The transfers to secondary schools figure of Kshs.8,400,000 as disclosed in note 6 to the financial statements also includes an amount of Kshs.800,000 disbursed to St. Peters Ngoisa Secondary School for the construction of a classroom. However, audit inspection carried out in June 2017 revealed that the construction of the classroom had not started and the funds were still idle in the school project bank account. Although the management has explained that the delay was due to change of use to construction of a dormitory, and which required the approval of the National Constituencies Development Fund Board, no indication has been given as to when the project will commence and the date of completion. Consequently the residents of Moiben Constituency did not get value for Kshs.800,000 transferred to the school during the year under review.

3.3 Moiben Technical and Vocational College

Transfers to Other Government Units figure of Kshs.45,850,000 also includes transfers to tertiary institutions amount of Kshs.10,000,000 which was disbursed to Moiben Technical and Vocational Training College vide payment voucher no.514 on 30 November 2015 towards construction of twin workshop, classrooms and office block (2-storey) of a new college. The transfer of Kshs.10,000,000 was indicated as counterpart funding with the Ministry of Education Science and Technology. However, no formal agreement was availed for audit review to indicate the phase of the project that would be funded by the CDF and the one by the ministry in accordance with Section 27 of the CDF Act,2013 which requires that where a project is financed from sources other than the Fund and other financiers have no objection, the part of the project financed must be a defined unit or phase of a project in order to ensure that the particular portion defined in the allocation is completed with the funds allocated under the Act.

Consequently, the propriety of the expenditure of Kshs.10,000,000 for the year ended 30 June 2016 could not be confirmed.

3.4 Transfers to Health Centres

The transfers to other government units figure of Kshs.45,850,000 also includes an amount of Kshs.2,000,000 disbursed to four (4) health facilities for completion of one staff house in each facility. Information availed for audit review indicated that the projects were at different levels of completion as detailed below:

Date	Payee	P.V. No.	Amount Disbursed (Kshs)	% level of completion as at 30 June 2016
18.09.2015	Assis Dispensary	467	500,000	80
18.09.2015	Chepkanga Health Centre	464	500,000	60
18.09.2015	Kimoning Health Centre	465	500,000	60
18.09.2015	Kongnyalil Dispensary	466	500,000	60
	Total		2,000,000	

Although the management attributes the delay in completion to delay in release of funds by the National Government Constituencies Development Fund Board, information

available indicates that the funds were disbursed to the health centres in September 2015. The management has not indicated the measures being put in place to ensure the projects are completed and especially since the health function has already been devolved to county governments and may in future not be funded through the NG-CDF.

Consequently, the propriety of Kshs.2,000,000 transferred to the health facilities for the year ended 30 June 2016 could not be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Moiben Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

Other Matter

1.0 Budgetary Control and Performance

1.1 Budget Performance

During the year under review, the Fund had an approved budget of Kshs.173,508,104 against expenditure of Kshs.92,155,509 resulting to under-expenditure of Kshs.81,352,595 or 47% of the final budget as detailed below;

Item	Approved Budget (Kshs)	Expenditure (Kshs)	Under absorption (Kshs)	Under Absorption %
Compensation of Employees	3,181,530	734,410	2,447,120	77%
Use of goods and services	13,395,087	4,196,299	9,198,788	69%
Transfers to Other Government Units	56,302,751	45,850,000	10,452,751	19%
Other grants and transfers	86,187,935	41,374,800	44,813,135	52%
Acquisition of Assets	14,023,867	-	14,023,867	100%
Other Payments-various projects transferred from parent constituency- Eldoret East	416,934	-	416,934	100%
Totals	173,508,104	92,155,509	81,352,595	47%

Failure to utilize all the funds as budgeted is an indication that programs or activities are not being implemented as planned thus not achieving the intended objective of improving delivery of goods and services to the people of Moiben Constituency. It may also be an indication that the budgetary process was not properly estimated and thus

there may be need for the management to relook at the budgeting process to ensure that only priority areas are allocated funds.

1.2 Projects Implementation Status

During the financial year 2015/2016, National Government Constituencies Development Fund- Moiben Constituency had an approved budget of Kshs.152,405,166 to finance seventy six (76) projects out of which an amount of Kshs.86,924,800 was disbursed to sixty two (62) projects that had total budget of Kshs.108,848,906, while fourteen (14) projects with total budget of Kshs.43,556,260 were not funded during the year as detailed below:

S/No.	Project	Project Activity	Budget Amount (Kshs)	Amount Disbursed (Kshs)	Implementation status as at 30 June 2016	Estimate level of Completion (%)
1	Kimoning secondary school	completion of a dormitory to completion(flooring and general painting)	500,000	500,000	ongoing	98%
2	Chemarmar Primary School	towards Construction of Dormitory to completion	1,000,000	1,000,000	ongoing	95%
3	cheplaskei sec sch	Toilet construction	200,000	200,000	ongoing	95%
4	Kombaemit Primary	Construction of one classroom	300,000	300,000	ongoing	95%
5	Kombaemit secondary	Construction of one classroom	300,000	300,000	Ongoing	95%
6	Livingstone Secondary School	completion of storey classrooms-upper slab casting and plastering ground floor classes	1,000,000	1,000,000	ongoing	95%
7	Moiben Technical and Vocational college	Part funding for construction of Technical and Vocational College	10,000,000	10,000,000	ongoing	95%
8	Toloita secondary school	additional funds towards Construction of a dormitory to completion	100,000	100,000	ongoing	95%
9	Endao Primary School	14/15 towards Construction of one classroom to completion	300,000	300,000	ongoing	90%
10	Kapsinende Primary School	additional funds towards Administration Block construction to completion	1,000,000	1,000,000	ongoing	90%
11	Karuna Primary School	14/15 towards Construction of one classroom to completion	300,000	300,000	ongoing	90%

12	Moi Marulla Primary	Renovation of 2no. Classrooms-veranda and flooring	300,000	300,000	ongoing	90%
13	Kapsubere Primary School	additional funds towards Construction of a dormitory to completion	700,000	700,000	ongoing	85%
14	Kuryot Primary	14/15 towards Construction of one classroom to completion	300,000	300,000	ongoing	85%
15	Sorngetuny Primary School	completion of admin block-roofing, plastering, doors and windows	1,000,000	1,000,000	ongoing	85%
16	St Augustine Merewet Primary	classroom construction to completion	500,000	500,000	ongoing	85%
17	Assis Dispensary	Completion of staff house	500,000	500,000	ongoing	80%
18	Chemungen Primary School	14/15 towards construction of new classroom to completion	300,000	300,000	ongoing	80%
19	Chepkanga Chiefs Office	construction of a AP camp	2,500,000	2,500,000	ongoing	80%
20	chepkoilel sec school	completion of a dining hall-plastering, flooring, glazing and painting	800,000	800,000	ongoing	80%
21	Emsilies Primary School	Construction of admin block to completion	1,200,000	1,200,000	ongoing	80%
22	Imaniat primary school	classroom construction to completion	800,000	800,000	ongoing	80%
23	Kabatu Primary Sch	construction of a classroom to completion	800,000	800,000	ongoing	80%
24	Kapchesimbo primary school	Construction of one classroom	800,000	800,000	ongoing	80%
25	Kimuchi Primary School	additional funds to fy 14/15 towards Construction of new classroom to completion	300,000	300,000	ongoing	80%
26	Sosiot Sec School	Construction of Classroom to completion	800,000	800,000	ongoing	80%
27	Uswo Primary School	additional funds towards construction of new classroom	300,000	300,000	ongoing	80%
28	Lelaibei Primary	construction of a classroom to completion	800,000	800,000	ongoing	75%
29	Meibeki Chiefs Office	Toilet construction	200,000	200,000	ongoing	70%
30	Chepkanga Health Centre	Completion of staff house	500,000	500,000	ongoing	60%
31	Chepng'och och Primary School	Administration Block construction to completion	1,700,000	1,700,000	ongoing	60%
32	G.k magereza sec school	Construction of a dinning hall to completion (Buying of materials and labour Services)	1,200,000	1,200,000	ongoing	60%

33	kaptuktuk primary school	Construction of two classrooms to completion	1,600,000	1,600,000	ongoing	60%
34	Kimoning Health Centre	Completion of staff house	500,000	500,000	ongoing	60%
35	Kongnyalil Dispensary	Construction of staff house	500,000	500,000	ongoing	60%
36	Konyalil Primary School	14/15 towards construction of new classroom	300,000	300,000	ongoing	60%
37	soin primary	Construction of two classroom	1,600,000	1,600,000	ongoing	60%
38	Tuiyoluk Primary School	Construction of admin block to completion	1,700,000	1,700,000	ongoing	60%
39	Bursary Secondary Schools	Payment of bursary to needy student	16,575,058	10,020,000	ongoing	60%
40	Bursary tertiary institutions	Payment of bursary to needy student	24,912,587	14,754,800	ongoing	59%
41	Chepkoiel Chiefs Office	Toilet construction	200,000	200,000	ongoing	50%
42	Kamokono Primary	completion of classroom-plastering, painting	500,000	500,000	ongoing	50%
43	uswo secondary school	completion of science lab(construction of worktops, fume chamber, grating, soak pits etc.)	400,000	400,000	ongoing	50%
44	Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	7,261,261	1,700,000	ongoing	48%
45	Kapkei primary school	classroom construction to completion	500,000	500,000	ongoing	35%
46	Kapkei Primary School	construction of administration block to completion	1,200,000	1,200,000	ongoing	35%
47	kapsiliot sec school	completion of admin lock-affixing doors, windows, ceiling boards	500,000	500,000	ongoing	30%
48	kapsiliot sec school	Toilet construction	200,000	200,000	ongoing	30%
49	cheburbur sec sch	construction of ablution block	500,000	500,000	ongoing	20%
50	chelalang secondary school	construction of new classroom	800,000	800,000	ongoing	20%
51	Chepkoiel North Primary	construction of a classroom to completion	800,000	800,000	ongoing	20%
52	Kaplolo Chiefs office	Construction of chiefs camp	1,200,000	1,200,000	ongoing	20%
53	Kemeliet primary school	Construction of kitchen	800,000	800,000	ongoing	20%

54	Kipleketet Primary School	Construction of the veranda to 8 no. classrooms	1,000,000	1,350,000	ongoing	20%
55	maua primary school	construction of new classroom	800,000	800,000	ongoing	20%
56	Tangasir Primary	construction of a classroom to completion	800,000	800,000	ongoing	10%
57	Chebarus primary school	Purchase of land	500,000	500,000	ongoing	5%
58	Kapsiliot Chiefs Office	Toilet construction	100,000	100,000	ongoing	5%
59	kemeliet sec sch	purchase and installation of a water tank in the institution	300,000	300,000	Not started	0%
60	St Peters Ngoisa sec school	Construction of one classroom to completion	800,000	800,000	Not started	0%
61	Rural Electrification Project	Matching fund to REA for construction of the following main line-meibeki-kapsoni-mindililwo, manyatta--sesia, kapkabei-kapsubere--karuna and chemarmar-kapsinende	5,200,000	5,200,000	Not started	0%
62	Rural Electrification Project	Matching fund to REA for construction of the following main line- seko-Kasyin-Kapsoen Kshs 2m, Sachagwan-Kapchore Kshs 2.5m and Moiben- Chemweno Vhebor Kiens Kshs 1m	5,500,000	5,500,000	Not started	0%
			108,848,906	86,924,800		
63	Security Lighting Project	installation of security lights at , moiben, chembulet and ngomongo centres	3,000,000	-	Not Funded	0%
64	Constituency Sports Tournament	Carry out Constituency Sports tournament and the winning teams/schools to be awarded with trophies, balls, and games kits	4,128,130	-	Not Funded	0%
65	Cheburbur Primary	purchase of upvc pipes for water distribution to the school from a 2.0km dam	500,000	-	Not Funded	0%
66	Chelalang Primary	purchase of upvc pipes for 1km water distribution to the school	300,000	-	Not Funded	0%
67	Kimumu sec school	Roofing, plastering, fitting of doors and windows, painting, wiring of two classrooms	500,000	-	Not Funded	0%
68	Moiben Chiefs Office	construction of chiefs office and AP camp	5,000,000	-	Not Funded	0%

69	Mosop Primary school	purchase of 10km upvc pipes for water distribution to the school	3,000,000	-	Not Funded	0%
70	Mumetet Chiefs Office	completion of the office-plastering ,flooring, glazing and painting	1,000,000	-	Not Funded	0%
71	Soin Primary School	purchase of upvc pipes for water distribution to the school from a 7.5km dam	1,500,000	-	Not Funded	0%
72	Kapsinende primary sch	Administration Block construction to completion	500,000	-	Not Funded	0%
73	chemungen sec school	completion of science lab-plastering, fixing tables and benches, water and gas piping	1,000,000	-	Not Funded	0%
74	Environment al activities in the constituency	Acquisition and planting of trees in public areas	4,128,130	-	Not Funded	0%
75	Purchase Of Motor Vehicle	Purchase Of Motor Vehicle	7,000,000	-	Not Funded	0%
76	CDF office	Construction of the CDF office	12,000,000	-	Not Funded	0%
		Total	43,556,260	-		
		Grand Total	152,405,166	86,924,800		

Fifty eighty (58) projects with total funding of Kshs.75,124,800 were at various levels of completion of between 5% and 98% while four (4) projects with funding of Kshs.11,800,000 were not implemented and no reason was provided as to why they were not implemented during the year. In addition, fourteen (14) projects with a budget of Kshs.43,556,260 were not funded during the year although the Fund had idle cash balance of Kshs.24,602,019 in bank as at 30 June 2016. Consequently, the residents of Moiben Constituency did not get the services they are entitled to.

1.3 Project Verification

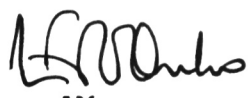
During the year under review, twenty six (26) projects costing Kshs.37,150,000 were verified during the audit in June 2017. Nineteen (19) projects with funding of Kshs.20,650,000 were found to be complete while seven (7) projects with funding of Kshs.16,500,000 were incomplete but construction was on-going as shown below:

S/No	Project	Project Description	Disbursed Amount (Kshs)	Comments
	Chelalang Secondary School	Construction of 1 classroom	300,000	Project completed and in use. Multiple cracks on the floor observed.
	Chemarmar Primary School	Construction of Dormitory	1,000,000	Project complete but has not been put to use due to lack of electricity connection and wiring.

	Kimoning Dispensary	Construction of staff house	500,000	Project not complete. Foundation, walling and roofing completed with no finishes or fittings.
	Soin Primary School	Construction of 2 classrooms	1,600,000	Project completed and in use.
	Tuyoluk Primary School	Construction of Administration block	1,700,000	Project completed and in use.
	Kaplolo Chief's Office	Construction of chief's office	1,200,000	Complete and in use
	Chepkanga Chief's Office	AP houses construction	2,500,000	Project completed except for sewer system
	Sorngetyun Primary School	Completion of administration block	1,000,000	Project complete with a section used as classroom already occupied.
	Kaptuktuk Primary School	Construction of two classrooms	1,000,000	Project completed and in use.
0	Kipleketet Primary School	Construction of veranda to 8No. Classes	1,350,000	Project completed and in use.
1	Kapkei Primary School	Construction of Administration block	1,200,000	Project not complete. Foundation slab and roofing complete except for ridges, walling not complete to the roof on the sides, partition walling still incomplete with form works for ring beam in place.
2	Sosiot Secondary School	Construction of one classroom	800,000	Foundation slab, walling, roofing, plastering, ceiling, doors and windows complete. Class has multiple cracks on floor and walls. Not in use
3	Kapsiliot Secondary School	Completion of administration block and construction of girls toilet	700,000	Complete and in use
4	Chepkoilel Secondary School	Completion of dining hall	800,000	Project completed and in use.
5	Chepngochoch Primary School	Construction of Administration block	1,200,000	Complete and in use
6	Kabatu Primary School	Construction of one classroom	800,000	Complete and in use
7	Esmiles Primray School	Construction of administration block	1,200,000	Complete and in use
8	Kemeliet Primary School	Construction of school kitchen	800,000	Foundation slab, walling, roofing, plastering, ceiling, painting, doors and windows complete. The kitchen has not been fitted with boilers and therefore not yet put into use.
9	Lelabei Primary School	Construction of one classroom	800,000	Foundation slab, walling, roofing, plastering, ceiling, painting, doors and windows

				complete. Class not in use.
0	Chepkoiel North Primray School	Construction of one classroom	800,000	Complete and in use
1	Kapsubere Primary School	Construction of dormitory	700,000	Complete and in use
2	GK Magereza Secondary School	Construction of dining hall	1,200,000	Complete and in use
3	Livingstone Secondary School	Construction of one storey classrooms	1,000,000	Foundation and first floor slab, walling and roofing complete. Construction on going.
4	Moiben Technical Training College	Construction of one storey building with workshops, lecture rooms, library and offices	10,000,000	Project co-funded with Ministry of Education through Rift Valley Technical Training Institute. Foundation slab, walling, roofing, plastering, painting, doors and windows, plumbing works complete. Power not connected and sewerage works not complete.
5	Chepkanga Health Centre	Construction of staff house	500,000	Foundation slab, walling and roofing complete. Project not complete.
6	Chepkanga AP Staff Houses	Construction of six one bedroom staff houses	2,500,000	Foundation slab, walling, roofing, plastering, painting, doors and windows plumbing complete. Sewerage works ongoing.
	Total		37,150,000	

Three (3) of the completed projects had not been put to use. Construction of dormitory at Chemarmar Primary School at a cost of Kshs.1,000,000 was complete but could not be put to use due to lack of electricity. Classrooms constructed at Chelalang Secondary School and Sosiot Secondary School had multiple cracks on the floors and walls and the management did not indicate the measures being taken to have the defects rectified. Consequently, the residents of Moiben Constituency may not have obtained value for the funds spent on defective buildings.



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

Nairobi

27 September 2017

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY**

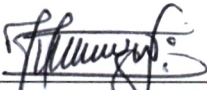
Reports and Financial Statements

For the year ended June 30, 2016

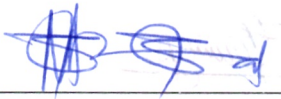
**IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE
2016**

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	111,203,258	53,203,258
Proceeds from Sale of Assets	2	-	
Other Receipts	3	416,934	3,525,218
TOTAL RECEIPTS		111,620,192	56,728,476
PAYMENTS			
Compensation of employees	4	734,410	986,063
Use of goods and services	5	4,196,299	6,299,032
Transfers to Other Government Units	6	45,850,000	53,717,739
Other grants and transfers	7	41,374,800	35,340,700
Acquisition of Assets	8	-	334,000
Other Payments	9	-	-
TOTAL PAYMENTS		92,155,509	96,677,534
SURPLUS/DEFICIT		19,464,683	(39,949,058)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Moiben NGCDF financial statements were approved on _____ 2016 and signed by:



Chairman - NGCDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016

V. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2016

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	24,602,019	5,327,342
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		24,602,019	5,327,342
REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd 1st July...	13	5,327,342	45,086,390
Surplus/Deficit for the year		19,464,682	(39,949,058)
Prior year adjustments	14	(190,007)	190,007
NET LIABILITIES		24,602,018	5,327,342

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Moiben NGCDF financial statements were approved on _____ 2016 and signed by:



Chairman - NGCDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	111,203,258	56,728,476
Other Receipts	3	416,934	-
Payments for operating expenses			
Compensation of Employees	4	(734,410)	(986,063)
Use of goods and services	5	(4,196,299)	(6,299,032)
Transfers to Other Government Units	6	(45,850,000)	(53,717,739)
Other grants and transfers	7	(41,374,800)	(35,340,700)
Other Payments	9	-	-
Adjusted for:			
Adjustments during the year	14	(190,007)	190,007
Net cash flow from operating activities		19,274,676	(39,759,051)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(334,000)
Net cash flows from Investing Activities		-	(334,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		19,274,676	(39,759,051)
Cash and cash equivalent at BEGINNING of the year	13	5,327,342	45,086,390
Cash and cash equivalent at END of the year		24,602,018	5,327,342

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Moiben NGCDF financial statements were approved on _____ 2016 and signed by:

Chairman NGCDFC

Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY**
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**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND
DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation	Comments
	a	b	c=a+b	d	e=c-d	f=d/c %	
RECEIPTS							
Transfers from CDF Board	112,750,579	60,340,591	173,091,170	116,340,591	56,750,579	67%	By the close of the financial year the CDFB had not disbursed some of the funds.
Proceeds from Sale of Assets	-	-	-	-	-		
Other Receipts- from parent constituency	-	416,934	416,934	416,934	-		
totals receipts	112,750,579	60,757,525	173,508,104	116,757,525	56,750,579	67%	
PAYMENTS							
Compensation of Employees	2,095,059	1,086,471	3,181,530	734,410	2,447,120	23%	The % is as a result of some employees leaving the organisation and much of the utilized funds was brought forward from previous financial year. Staff dues for five months had not been paid.
Use of goods and services	7,700,228	5,694,859	13,395,087	4,196,299	9,198,788	31%	Due to the repealing of the Act no purchases were made during the month of February to June 2016
Transfers to Other Government Units	33,000,000	23,302,751	56,302,751	45,850,000	10,452,751	81%	Funds shall be disbursed upon receipt from CDFB
Other grants and transfers	55,955,292	30,232,643	86,187,935	41,374,800	44,813,135	48%	Funds shall be disbursed upon receipt from CDFB
Acquisition of Assets	14,000,000	23,867	14,023,867	-	14,023,867	0%	Assets shall be acquired upon receipt from CDFB

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY
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For the year ended June 30, 2016**

Other Payments- various projects transferred from parent constituency- Eldoret East	--	416,934	416,934	-	416,934	0%	Funds shall be disbursed to the respective projects immediately the committee commences operations
TOTALS	112,750,579	60,757,525	173,508,104	92,155,509	81,352,595	53%	

The MOIBEN NGCDF financial statements were approved on _____ 2016 and signed by:

Chairman NGCDF

Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Normal allocation			
CDF Board			
AIE NO	A820685	56,000,000	53,203,258
AIE NO	A790761	53,203,258	
	A797187	2,000,000	
(other constituency e.g, parent constituency) –ELDORET EAST			
TOTAL		111,203,258	53,203,258

2. PROCEEDS FROM SALE OF ASSETS

	2015 – 2016	2014 – 2015
	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 CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY**

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For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	416,934	3,525,218
Total	416,934	3,525,218

4. COMPENSATION OF EMPLOYEES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	504,810	735,463
Basic wages of casual labour	-	33,000
Personal allowances paid as part of salary		
House allowance	84,000	90,000
Transport allowance	112,000	120,000
Leave allowance	-	-
Other personnel payments	28,000	-
Employer contribution to NSSF gratuity	5,600	7,600
	-	-
Total	734,410	986,063

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES		
Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	-	-
Office rent	399,643	299,732
Communication, supplies and services	174,000	340,800
Domestic travel and subsistence	57,800	268,500
Printing, advertising and information supplies & services	31,600	47,900
Rentals of produced assets	-	-
Training expenses	182,000	378,700
Hospitality supplies and services	6,000	68,425
Other committee expenses	1,312,400	2,704,000
Committee allowance	521,000	1,156,000
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	62,100	364,135
Fuel ,oil & lubricants	200,000	420,000
Other operating expenses	1,193,880	-
Routine maintenance – vehicles and other transport equipment	55,876	235,339
Routine maintenance – other assets	-	15,500
Total	4,196,299	6,299,032

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	25,450,000	28,350,000
Transfers to secondary schools (see attached list)	8,400,000	19,584,980
Transfers to tertiary institutions (see attached list)	10,000,000	1,850,000
Transfers to health institutions (see attached list)	2,000,000	3,932,759
-TOTAL	45,850,000	53,717,739

Note: The amount of kshs 2,000,000 on health institutions relates to the funds for the fy 2013/2014 which had not been disbursed by the board but was since disbursed and spent during the current fy 2015/2016.

7. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016	2014 -2015
	Kshs	Kshs
Bursary – secondary schools (see attached list)	10,020,000	8,516,000
Bursary – tertiary institutions (see attached list)	14,280,000	12,170,000
Bursary – special schools (see attached list)	-	20,000
Mock & CAT (see attached list)	474,800	-
Water projects (see attached list)	-	1,000,000
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	10,700,000	-
Security projects (see attached list)	4,200,000	2,700,000
Roads projects (see attached list)	-	2,300,000
Sports projects (see attached list)	-	-
Environment projects (see attached list)	-	884,700
Other Projects (see attached list)	-	-
Emergency Projects (specify)	1,700,000	7,750,000
Total	41,374,800	35,340,700

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS	2015 - 2016	2014 - 2015
<u>Non-Financial Assets</u>	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	334,000
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	334,000

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

Specify	2015 - 2016 Kshs	2014 - 2015 Kshs
	-	

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016 Kshs	2014 - 2015 Kshs
<i>Cooperative Bank, Eldoret Branch A/C no. '01141442946600</i>	24,602,019	5,327,342
	-	-
	-	-
	-	-
	24,602,019	5,327,342
10B: CASH IN HAND		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Location 1		
Location 2		
Location 3		
Other Locations (specify)		
Total		
[Provide cash count certificates for each]		

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
MOIBEN CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs

0

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

12 Retention			
Supplier/Contractor	PV no	2015 - 2016	2014 - 2015
		Kshs	Kshs
TOTAL			

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	24,602,019	5,327,342
Cash in hand		
Imprest	-	-
Total	24,602,019	5,327,342

2 [The above balance was overstated by ksh 190,007; by revealed by errors shown in bank reconciliation statement]

14. PRIOR YEAR ADJUSTMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	(190,007).	190,007
Cash in hand	-	-
Imprest	-	-
Total	(190,007)	190,007

[Provide short appropriate explanations as necessary]

The above adjustment arose due to the following items appearing as reconciling in the bank reconciliation;

- a) The cash book balance was casted by the following amount

22.11.14	C.B c/d O/C f.29	0.35
29.01.15	C.B PAYMENTS O/C f.32	10,000.00
	TOTAL	10,000.35

- b) The following cheques were erroneously under casted/reversed

'00816	13.11.14	PAYMENTS TOTAL o/c cq 816	45,000
'001360	30.04.15	C.B O/C chq 1360	7
000929	29.01.15	KAPSABET SEC SCH	10,000
001000	29.01.15	SERGOIT SEC SCH	80,000
001014	29.01.15	ST. BRIGID HIGH SCHOOL KIMININI	10,000
001016	29.01.15	ST. ELIZABETH GIRLS SEC SCH- CHEPKUNYUK	10,000
001061	09.02.15	Alphax Institute of Management	15,000
001127	09.02.15	KENYA POWER & LIGHTING TRAINING COLLEGE	15,000
001155	09.02.15	MOMBASA PWANI UNIVERSITY	15,000
		TOTAL	200,007



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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015- 2016	2014 - 2015
	Kshs	Kshs
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	xxx	xxx

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	xxx	xxx
Middle management	xxx	xxx
Unionisable employees	xxx	xxx
Others (specify)	xxx	xxx
	xxx	xxx

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	3,402,751	2,302,751
Amounts due to other grants and other transfers (see attached list)	6,015,393	1,278,955
Others (see attached list)	15,183,872	1,555,626
	24,602,016	5,137,332

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	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							



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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1. Sosiyo pri sch	Dormitory completion	250,000					Funds to be disbursed to p.m.c
2. Tuiyoluk Pri	Rehabilitation of admin block	837,931					Funds to be disbursed to p.m.c
3. Ack Kapkorio Pry School	Dropping of power line	34,980					Funds to be reallocated project already done by REA
4. Chemaluk Pry School	Dropping of power line	34,980					Funds to be reallocated project already done by REA
5. Chepkoilelnorth Pry School	Dropping of power line	34,980					Funds to be reallocated project already done by REA
6. Kongasis Ecd	Dropping of power line	34,980					Funds to be reallocated project already done by REA
7. Sosiot Pry School	Dropping of power line	34,980					Funds to be reallocated project already done by REA
8. Karuna Chiefs Office	CONSTRUCTION OF CHIEFS OFFICE AND A COMMUNITY HALL	500,000					Funds to be disbursed to p.m.c
9. Livingstone Sec. School	Dropping of power line	34,980					Funds to be reallocated project already done by REA
10. Sosiot Sec School	Dropping of power line	34,980					Funds to be reallocated project already done by REA
11. Tugen Estate Sec. Sch.	Dropping of power line	34,980					Funds to be reallocated project already done by REA
12. Livingstone Sec. School	Dropping of power line	34,980					Funds to be reallocated project already done by REA
13. Kimumu sec sch	Laboratory completion	500,000					Funds to be disbursed to p.m.c
14. Chemungen sec sch	Laboratory completion	1,000,000					Funds to be disbursed to p.m.c

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
Sub-Total		3,402,751					
		a	b	c	d=a-c		
Amounts Due To Other Grants And Other Transfers							
1. Kaptuli Cattle Dip	Construction of a dip	55,000					Funds to be disbursed to p.m.c
2. kapsinende cattle dip	Construction of a dip	50,000					Funds to be disbursed to p.m.c
3. kiriswo cattle dip	Construction of a dip	50,000					Funds to be disbursed to p.m.c
4. Mumetet Chiefs Office	Construction of the chiefs	50,000					Funds to be disbursed to p.m.c
5. Kaptuli Electricity Project	Installation of electricity	650,000					Funds to be reallocated project already done by REA
6. Emergency	To meet unforeseen issues	2,014,725					Unutilised funds
7. Bursary sec	To disburse to needy students	1,346,140					Unutilised funds
8. Bursary coll	To disburse to needy students	1,250,200					Unutilised funds
9. bursary ter-from eld east	To disburse to needy students	18,250					Unutilised funds
10. Sports	For sporting activities	266,939					Unutilised funds
11. Environment	Environmental activities	224,839					Unutilised funds
12. kelji bidii youth group	Purchase of seedlings	19,650					Unutilised funds
13. chemaluk youth group	Purchase of seedlings	19,650					Unutilised funds
14. Roads		.25					Unutilised funds
Sub-Total		6,015,393					
Others (Specify)							
1. Administration	For administrative operations	4,755,849					Unutilised funds
2. Monitoring & Evaluation	Monitoring and capacity building	2,098,036					Unutilised funds
3. Office Equipment		23,867					Unutilised funds
4. Strategic plan	Preparation of plan	2,806,120					Unutilised funds
5. Office construction	For cdf Office construction	5,000,000					Unutilised funds

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
6. kenao		500,000					Unutilised funds
	Sub-Total	15,183,872					
	Grand Total	24,602,016					

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	-	-
Buildings and structures	-	-
Transport equipment	3,155,000	3,155,000
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	3,882,960	3,882,960

TYPE OF FURNITURE	ASSET NUMBER	ASSET SERIAL NUMBER	AQUISITION DATE	COST	CURRENT CONDITION
CONFERENCE TABLE	CDF/118/001		04/2004		WORN OUT
CONFERENCE TABLE	CDF/118/002		04/2004		WORN OUT
WOODEN FILE SHELF	CDF/118/003		04/2004		WORN OUT
EXECUTIVE OFFICE CHAIR	CDF/118/004		04/2004		WORN OUT
ORDINARY OFFICE CHAIR	CDF/118/005		04/2004		WORN OUT
ORDINARY OFFICE CHAIR	CDF/118/006		04/2004		GOOD CONDITION
ORDINARY OFFICE CHAIR	CDF/118/007		04/2004		GOOD CONDITION
ORDINARY OFFICE CHAIR	CDF/118/008		04/2004		GOOD CONDITION
ORDINARY OFFICE CHAIR	CDF/118/009		04/2004		GOOD CONDITION
ORDINARY OFFICE CHAIR	CDF/118/010		04/2004		GOOD CONDITION

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ORDINARY OFFICE CHAIR	CDF/118/011		04/2004		GOOD CONDITION
ORDINARY OFFICE CHAIR	CDF/118/012		04/2004		GOOD CONDITION
ORDINARY OFFICE CHAIR	CDF/118/013		04/2004		GOOD CONDITION
ORDINARY OFFICE CHAIR	CDF/118/014		04/2004		GOOD CONDITION
ORDINARY OFFICE CHAIR	CDF/118/015		04/2004		GOOD CONDITION
ORDINARY OFFICE CHAIR	CDF/118/016		04/2004		GOOD CONDITION
COMPUTER TABLE	CDF/118/039		11.11.2011	6995	GOOD CONDITION
EXECUTIVE OFFICE CHAIRS(2)	CDF/118/040		18.03.2011	39,000	GOOD CONDITION

PROPERTY, PLANT AND EQUIPMENT

TYPE OF P,P & E	ASSET NUMBER	SERIAL NUMBER	ACQUISITION DATE	COST	CURRENT CONDATION
MITA PHOTOCOPYING MACHINE MODEL KM-1635	CDF/118/017	PGD 7507002	22/10/2007	175,000	IN GOOD CONDITION
HP COMPUTER -3.0 GHZ,80GB,512 RAM	CDF/118/018	SAA7190BWW	22/10/2007	85,000	IN GOOD CONDITION
HP LASERJET PRINTER –MODEL 2015	CDF/118/019	CNPW77H23X	22/10/2007	28,500	IN GOOD CONDITION
600VA UPS	CDF/118/020	1AAFO70726008080856	22/10/2007	10,000	IN GOOD CONDITION
TEL: HEAD SET	CDF/118/022				IN GOOD CONDITION
SONY VIDEO CAMERA	CDF/118/024	5385139			IN GOOD CONDITION
PAPER PUNCH	CDF/118/025				IN GOOD CONDITION
SONY VIDEO DIGITAL CAMERA	CDF/118/026	2309241			IN GOOD CONDITION
Metallic shelves of 4drawers (2)	CDF/118/34,35		12.03.09	35,590	GOOD CONDITION
High back executive leather chairs (2)			12.03.09		GOOD CONDITION
MAHOGANY OFFICE TABLES (2)			12.03.09		GOOD CONDITION
MITSUBISHI PAJERO Motor vehicle	GK A 459T			2,900,000	GOOD WORKING CONDITION
YAMAHA Motorbike	GK A 782T	ENGINE NO. 3TS-107500 Chassis no. 026531	14.09.09	255,000	GOOD WORKING CONDITION

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SANYO VACUUM CLEANER	CDF/118/038	14803	11.11.2010	13,875	
Photocopier TASK ALFA 1800		LBC4417058	19.3.2015	149000	GOOD CONDITION
DESKTOP HP W1972A		MONITOR 6CM432032D CPU TRF4490PNV	19.3.2015	52,000	GOOD CONDITION
DESKTOP HP W1972A		MONITOR 6CM43205N6 CPU TRF4490PRL	19.3.2015	52,000	GOOD CONDITION
LASERJET PRINTER PRO MFP M125A		CNB6GCFCHQ	19.3.2015	28,000	GOOD CONDITION
LAPTOP HP		CND44761T4	19.3.2015	53,000	GOOD CONDITION

ASSETS FROM CDF HEAD OFFICE

TYPE OF ASSET	ASSET NUMBER	ASSET SERIAL NUMBER	RECEIVED DATE	COST	CURRENT CONDITION
ULTRA LIGHT UPS		S/N:40083360905	2010	NIL	GOOD CONDITION
HP LE1851W SCREEN		CNC951QHC5	2010	NIL	GOOD CONDITION
HP CPU		CZC008689N	2010	NIL	GOOD CONDITION
HPSILVER FLAT PANEL SPEAKER BAR		SP03A01	2010	NIL	GOOD CONDITION
HP KEY BOARD		ASSY P/N:539130-L31	2010	NIL	GOOD CONDITION
E37 SONY DSC-W310 / SCAC100-240V CAMERA		10043084085	2010	NIL	GOOD CONDITION

Prepared by:



Jepletting Mary
Fund Account Manager
Moiben