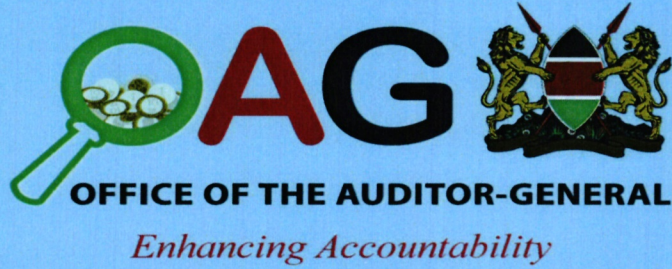



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REPORT

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| CLERK-AT THE TABLE: | M. Moko |

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2019**



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

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

**Reports and Financial Statements
For the year ended June 30, 2019**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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, 2019

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 Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

| No | Designation | Name |
|----|-----------------------|-----------------|
| 1. | A.I.E holder | JEPLETTING MARY |
| 2. | Sub-County Accountant | SARAH CHUMBA |
| 3. | Chairman NGCDFC | KIPRONO KIBOSIA |
| 4. | 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
KVDA Plaza
OLOO STREET
ELDORET, KENYA

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

Reports and Financial Statements

For the year ended June 30, 2019

(f) NGCDF MOIBEN Constituency Contacts

Telephone: (254) 0771-780-655
E-mail: cdfmoiben@ngcdf.go.ke
Website: NGCDF.go.ke

(g) NGCDF MOIBEN Constituency Bankers

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, 2019

II.FOREWARD BY THE CHAIRMAN NGCDF COMMITTEE

During the just ended 2018/ 2019 financial year Moiben NGCDF was allocated kshs. 109, 040, 876, budgeted to the various projects in the constituency. As the management embarks on budgeting, they ensure that the spirit of regional balancing on is achieved.

By close of the financial year ending June 2018 the constituency had unutilized funds amounting to kshs 84,461,196 (comprising of cashbook closing balance and funds not received from the NGCDF Board). The constituency received funds from NGCDFB amounting to Ksh. 54,000,000 and the kshs 54,784,485 relating to fy 2017/2018 thus bringing the total amount for constituency disposal at ksh138,461,202.00 for the year as indicated in Table 1

| Receipt Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference |
|--------------------------|--------------------|-------------------|--------------------|----------------------------|-------------------------------|
| | a | b | c=a+b | d | e=c-d |
| RECEIPTS | | | | | |
| Transfers from CDF Board | 109,040,876 | 84,461,202 | 193,502,078 | 138,461,202.00 | 55,040,876 |
| Other Receipts | - | 56,000 | 56,000 | 56,000.00 | - |
| TOTAL RECEIPTS | 109,040,876 | 84,517,202 | 193,558,078 | 138,517,202.00 | 55,040,876 |

From the above receipts, the constituency managed to utilize Kshs 116,581,786.00 against a final budget of actual receipts of Kshs 138,517,202.00.

The utilization was as per Table 2 below;

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|-----------------|-------------|--------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| PAYMENTS | | | | | | |
| Compensation of Employees | 1,960,000 | 4,006,173 | 5,966,173 | 2,539,612.00 | 3,426,561 | 42.57% |
| Use of goods and services | 7,841,882 | 7,526,762 | 15,368,644 | 7,162,152.00 | 8,206,492 | 46.60% |
| Transfers to Other Government Units | 56,050,000 | 9,500,000 | 65,550,000 | 64,700,000.00 | 850,000 | 98.70% |
| Other grants and transfers | 43,188,993 | 43,227,368 | 86,416,361 | 34,835,000.00 | 51,581,361 | 40.31% |

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

**Reports and Financial Statements
For the year ended June 30, 2019**

| | | | | | | |
|-----------------------|--------------------|-------------------|--------------------|-----------------------|-------------------|---------------|
| Acquisition of Assets | - | 12,023,867 | 12,023,867 | 7,345,022.00 | 4,678,845 | 61.10% |
| Other Payments | - | 8,233,027 | 8,233,027 | 0 | 8,233,027 | 0.00% |
| TOTAL | 109,040,875 | 84,517,197 | 193,558,072 | 116,581,786.00 | 76,976,286 | 60.20% |

From above its very clear that the management has great focus on the education sector which has been given a lion share of 98.70% of the total funds received.

Key achievements.

The Moiben NGCDFC has set its focus on prudently prioritizing and managing its projects with a view to giving the greatest benefit to *wananchi* across the constituency.

The funding that we received in FY 2018/19 enabled us to fund projects in 28% of the public primary schools and 25% public secondary schools in the constituency.

We also awarded bursaries to students both in secondary schools, tertiary institutions and universities.

Moiben NGCDFC also has a vision to eliminate all semi-permanent structures in the public schools, build and equip modern laboratories in our secondary schools through our vision of “Beautiful infrastructure for beautiful results.”

Below are photographs of some of the completed and commissioned projects in the constituency;

ELDORET CHEBARUS PRIMARY SCHOOL- CLASSROOMS



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

USWO SECONDARY SCHOOL- DINING HALL



The management faced various challenges which we have endeavoured to resolve: -

- i. Public participation was initially seen as a 'useless' activity. After carrying out public awareness majority of the residents now understand their constitutional right to plan their development.
- ii. Some members of the public saw and referred the projects as 'CDF Projects'. The management has been encouraging public involvement right from inception to completion of the project. "Social audit" has also been embraced. This has enhanced project monitoring, ownership and accountability.

The Moiben NGCDFC will work to be the best run committee in this country

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, 2019

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-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, 20XX. 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, 2019, 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.

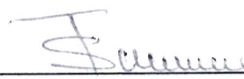
The Accounting Officer in charge of the NGCDF-MOIBEN Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible 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 _____ 2020.



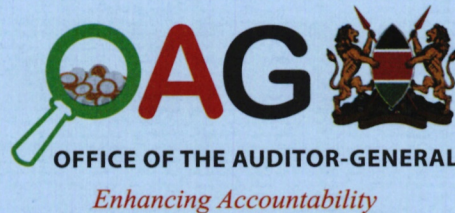
Fund Account Manager
Name: JEPLETTING MARY



Sub-County Accountant
Name: CHUMBA SARAH CPA
ICPAK Member Number: 11804

REPUBLIC OF KENYA

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Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Moiben Constituency set out on pages 10 to 39, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined, for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Unreconciled Compensation of Employees Balance Variance

The statement of receipts and payments reflects compensation of employees expenditure of Kshs.2,539,612. However, the supporting schedule reflected a balance of Kshs.2,507,778 resulting into a variance of Kshs.31,834 which was not reconciled or explained.

Consequently, the accuracy of the reported compensation of employees expenditure of Kshs.2,539,612 could not be confirmed.

2. Unsupported Project Management Committee Balances

Note 15.4 and Annex 4 to the financial statements reflect Project Management Committee (PMC) bank balances totaling Kshs.99,893,991 as at 30 June, 2019. However, the cash books, bank balance confirmation certificates, bank statements and bank reconciliation statements in support of the balances were not provided.

Consequently, the existence, accuracy and completeness of the PMC bank balances totaling to Kshs.99,893,991 as at 30 June, 2019, could not be confirmed.

3. Unreconciled Variance for Unutilized Funds

The summary statement of appropriation - recurrent and development combined reflects a budget utilization difference of Kshs.76,976,286 which differs with the unutilized fund balance of Kshs.76,920,286 reflected under Note 15.3 to the financial statements and Annex 3 by Kshs.56,000. The variance was not reconciled.

4. Prior Year Adjustments

The statement of assets and liabilities reflects prior year adjustments of Kshs.376,092 which as disclosed at Note 14 to the financial statements, related to reversed cheques. However, Paragraph 47(a) of IPSAS 3 - Accounting Policies, Changes in Accounting Estimates and Errors provides that an entity shall correct material prior period errors retrospectively in the first set of financial statements authorized for issue after their discovery by restating the comparative amounts for prior period presented in which the error occurred.

In the circumstances, the accuracy of the Kshs.376,092 in respect to prior year adjustments, could not be confirmed.

5. Inconsistencies in the Financial Statements and Notes

The statement of receipts and payments reflects Notes 4 and 5 as the disclosure notes for compensation of employees and use of goods and services instead of Notes 3 and 4 respectively. In addition, the Annex containing the details of the PMC bank balances is wrongly numbered as Annex 4 instead of 5.

The financial statements are therefore, not properly presented.

6. Unsupported Transfers to Other Government Units

The statement of receipts and payments reflects transfers of Kshs.64,700,000 to other government units being the funds disbursed to various PMCs of primary schools, secondary schools and tertiary institutions as disclosed at Note 6 to the financial statements. However, actual expenditure returns and acknowledgement letters from the institutions that received the funds were not availed for audit verification. This is contrary to Regulation 15(1)(d) of the National Government Constituencies Development Fund Regulations, 2016 which requires PMCs to prepare returns and file them with a Constituency Committee.

Under the circumstances, it was not possible to confirm whether the funds totalling Kshs.64,700,000 were actually received by the respective PMCs and utilized for the budgeted projects in the year under review.

7. Unsupported Bursary Disbursements

Included in the other grants and transfers balance of Kshs.34,835,000 reflected in the statement of receipts and payments are bursary disbursements of Kshs.7,235,000 and Kshs.11,400,000 to secondary schools and tertiary institutions respectively, as disclosed at Note 7 to the financial statements. However, minutes of the bursary subcommittee indicating how the beneficiaries were identified and evidence that membership of the subcommittee was as required by the Constituencies Development Fund Circular Reference No. Vol. 1/111 of 13 September, 2010, were not provided. In addition, acknowledgements of the bursary payments by the beneficiary schools and the tertiary institutions were also not provided for audit.

Consequently, the accuracy and propriety of the bursary disbursements could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation – recurrent and development combined reflects a final receipts budget and actual receipts on comparable basis of Kshs.193,558,078 and Kshs.138,517,202 respectively resulting to an under-funding of Kshs.55,040,876 or 28% of the budget. Similarly, the Fund spent Kshs.116,581,786 against an approved budget of Kshs.193,558,072 resulting to an under-expenditure of Kshs.76,976,286 or 40% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the people of Moiben Constituency.

2. Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2019. Management has not provided adequate reasons for the delay in resolving the issues. Further, some

of the unresolved prior year issues are not disclosed under the progress on follow up of auditor recommendations section of the financial statements, as required by the Public Sector Accounting Standards Board.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delayed Implementation of Projects

The projects implementation status report as at 30 June, 2019, indicated that a total of sixty-seven (67) projects with a combined budget of Kshs.80,650,000 were funded. However, thirty-nine (39) projects with an estimated cost of Kshs.68,250,000 were not completed while twelve (12) projects with an estimated cost of Kshs.11,100,000 had not started. Failure to complete the funded projects is an indication that programs or activities were not implemented as planned thus not achieving the intended objective of improving delivery of services to the people of Moiben Constituency.

2. Stalled Dining Hall Works at Kapsubere Primary School

The statement of receipts and payments reflects transfers to other government units of Kshs.64,700,000 which as disclosed at Note 6 to the financial statements, includes Kshs.29,650,000 transferred to primary schools of which an amount of Kshs.1,500,000 was paid to Kapsubere Primary School for construction of a dining hall to completion. However, the approved work plan, building design and drawings, and the Constituency Committee approval of the Project before the funds were released were not provided. Further, audit inspection of the project in the month of February, 2020 revealed that the building was at the slab level, the foundation lacked appropriate concrete reinforcing bar and the Project had stalled.

Consequently, the propriety of Kshs.1,500,000 spent on the project could not be confirmed.

3. Stalled Classroom Construction Works at Torochmoi Primary School

The transfers to other government units balance of Kshs.64,700,000 reflected in the statement of receipts and payments includes transfers of Kshs.29,650,000 to primary schools of which Kshs.850,000 was paid to Torochmoi Primary School for construction of one (1) classroom to completion. However, the approved work plan, building design and

drawings, and approval of the Project by the Constituency Committee before the funds were released, were not provided. Further, audit inspection of the Project in February, 2020 revealed that the Project had stalled at the lintel level.

Consequently, the propriety of Kshs.850,000 spent on the Project could not be confirmed.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Fund monitors compliance with

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, 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 review is planned and performed to express a conclusion with limited assurance as to 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 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. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review 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 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 Fund's 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 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 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

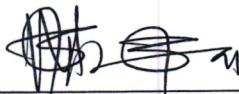
01 October, 2021

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

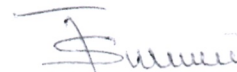
IV. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2018 - 2019 Kshs | 2017 - 2018 Kshs |
|-------------------------------------|------|---------------------------|---------------------|
| RECEIPTS | | | |
| Transfers from NGCDF board | 1 | 108,784,485 | 84,853,447 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | <u>56,000</u> | - |
| TOTAL RECEIPTS | | 108,840,485 | 84,853,447 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 2,539,612 | 926,352 |
| Use of goods and services | 5 | 7,162,152 | 5,135,869 |
| Transfers to Other Government Units | 6 | 64,700,000 | 48,284,960 |
| Other grants and transfers | 7 | 34,835,000 | 26,480,000 |
| Acquisition of Assets | 8 | 7,345,022 | - |
| Other Payments | 9 | - | - |
| TOTAL PAYMENTS | | 116,581,786 | 80,827,181 |
| SURPLUS/(DEFICIT) | | <u>(7,741,301)</u> | 4,026,266 |

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 _____ 2020 and signed by:



Fund Account Manager
Name: **JEPLETTING MARY**



Sub-County Accountant
Name: **CHUMBA SARAH CPA**
ICPAK Member Number: 11804

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

MOIBEN CONSTITUENCY

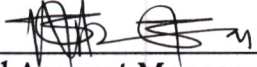
Reports and Financial Statements

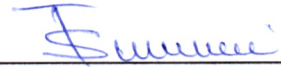
For the year ended June 30, 2019

V. STATEMENT OF ASSETS AND LIABILITIES

| | Note | 2018-2019 Kshs | 2017-2018 Kshs |
|--|------|-------------------|-------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 10A | 22,607,865 | 29,676,717 |
| Cash Balances (cash at hand) | 10B | - | - |
| Total Cash and Cash Equivalents | | 22,607,865 | - |
| Current Receivables | | | - |
| Outstanding Imprests | 11 | - | - |
| TOTAL FINANCIAL ASSETS | | 22,607,865 | 29,676,717 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable | | | |
| Retention | 12A | 734,502 | - |
| Gratuity | 12B | 314,039 | - |
| TOTAL FINANCIAL LIABILITES | | 1,048,541 | - |
| NET FINANCIAL ASSETS | | 21,559,324 | - |
| REPRESENTED BY | | | |
| Fund balance b/fwd | 13 | 29,676,717 | 25,570,451 |
| Surplus/Defict for the year | | (7,741,301) | 4,026,266 |
| Prior year adjustments | 14 | (376,092) | 80,000 |
| NET FINANCIAL POSITION | | 21,559,324 | 29,676,717 |

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 _____ 2020 and signed by:


Fund Account Manager
Name: JEPLETTING MARY


Sub-County Accountant
Name: CHUMBA SARAH CPA
ICPAK Member Number: 11804


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

**Reports and Financial Statements
For the year ended June 30, 2019**

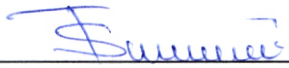
VI. STATEMENT OF CASHFLOW

| CASH FLOWS FROM OPERATING ACTIVITIES | | 2018 - 2019 | 2017 - 2018 |
|--|-----------|--------------------------|--------------------------|
| Receipts | | | |
| Transfers from NGCDF Board | 1 | 108,784,485 | 84,853,447 |
| Other Receipts | 3 | <u>56,000</u> | = |
| Total receipts | | 108,840,485 | 84,853,447 |
| Payments | | | |
| Compensation of Employees | 4 | 2,539,104 | 926,352 |
| Use of goods and services | 5 | 7,162,152 | 5,135,869 |
| Transfers to Other Government Units | 6 | 64,700,000 | 48,284,960 |
| Other grants and transfers | 7 | 34,835,000 | 26,480,000 |
| Other Payments | 9 | - | |
| Total payments | | 109,236,764 | 80,827,181 |
| Total Receipts Less Total Payments | | (396,279) | |
| Adjusted for: | | | |
| Outstanding imprest | 11 | - | - |
| Retention Payable | 12A | 734,502 | - |
| Gratuity Payable | 12B | 314,039 | - |
| Prior year adjustments | 14 | (376,092) | 80,000 |
| Net Adjustments | | 672,449 | 80,000 |
| Net cash flow from operating activities | | 276,170 | 4,106,266 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 9 | (7,345,022) | |
| Net cash flows from Investing Activities | | (7,345,022) | |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | (7,068,852) | |
| Cash and cash equivalent at BEGINNING of the year | 13 | 29,676,717 | 25,570,451 |
| Cash and cash equivalent at END of the year | | <u>22,607,865</u> | <u>29,676,717</u> |

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 _____ 2020 and signed by:



Fund Account Manager
Name: JEPLETTING MARY




Sub-County Accountant
Name: CHUMBA SARAH CPA
ICPAK Member Number: 11804

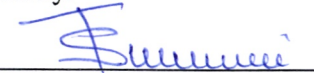
**Reports and Financial Statements
For the year ended June 30, 2019**

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 | |
|-------------------------------------|--------------------|-------------------|--------------------|----------------------------|-------------------------------|------------------|---|
| | a | b | c=a+b | d | e=c-d | f=d/c % | |
| RECEIPTS | | | | | | | |
| Transfers from CDF Board | 109,040,876 | 84,461,202 | 193,502,078 | 138,461,202.00 | 55,040,876 | 71.60% | |
| Proceeds from Sale of Assets | | | | | | | |
| Other Receipts | - | 56,000 | 56,000 | 56,000.00 | - | 100% | |
| TOTAL RECEIPTS | 109,040,876 | 84,517,202 | 193,558,078 | 138,517,202.00 | 55,040,876 | 71.60% | Part of the funds yet to be disbursed by NGCDFB |
| PAYMENTS | | | | | | | |
| Compensation of Employees | 1,960,000 | 4,006,173 | 5,966,173 | 2,539,612.00 | 3,426,561 | 42.57% | Staff replacement was done during the year |
| Use of goods and services | 7,841,882 | 7,526,762 | 15,368,644 | 7,162,152.00 | 8,206,492 | 46.60% | Part of the funds yet to be disbursed by NGCDFB |
| Transfers to Other Government Units | 56,050,000 | 9,500,000 | 65,550,000 | 64,700,000.00 | 850,000 | 98.70% | |
| Other grants and transfers | 43,188,993 | 43,227,368 | 86,416,361 | 34,835,000.00 | 51,581,361 | 40.31% | Part of the funds yet to be disbursed by NGCDFB |
| Acquisition of Assets | - | 12,023,867 | 12,023,867 | 7,345,022.00 | 4,678,845 | 61.10% | Office construction ongoing |
| Other Payments | - | 8,233,027 | 8,233,027 | 0 | 8,233,027 | 0.00% | Funds reallocated at year end to other project |
| TOTAL | 109,040,875 | 84,517,197 | 193,558,072 | 116,581,786.00 | 76,976,286 | 60.20% | |

The NGCDF-MOIBEN Constituency financial statements were approved on _____ 2020 and signed by:


Fund Account Manager
 Name: JEPLETTING MARY


Sub-County Accountant
 Name: CHUMBA SARAH CPA

ICPAK Member Number: 11804

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOIBEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Programme/Sub-Programme | Original Budget | Adjustments | Final Budget | Actual On Comparable Basis | Budget Utilization Difference |
|--------------------------------------|-----------------|--------------|--------------|----------------------------|-------------------------------|
| | 2018/2019 | | 2018/2019 | 2018/2019 | 2018/2019 |
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| 1.0 Administration | | | | | |
| Employees' Salaries | 1,900,000.00 | 3,860,973.00 | 5,760,973.00 | 2,475,762.00 | 3,285,211.00 |
| Goods And Services | 3,202,655.00 | 3,104,115.03 | 6,306,770.03 | 2,858,752.00 | 3,448,018.03 |
| Committee Expenses | 1,368,000.00 | 1,588,500.00 | 2,956,500.00 | 1,517,000.00 | 1,439,500.00 |
| N.S.S.F | 30,000.00 | 58,800.00 | 88,800.00 | 19,800.00 | 69,000.00 |
| N.H.I.F | 30,000.00 | 86,400.00 | 116,400.00 | 44,050.00 | 72,350.00 |
| Sub-Total | | | | | - |
| 2.0 Monitoring And Evaluation | | | | | - |
| Committee Expenses | 2,271,226.27 | 1,525,447.00 | 3,796,673.27 | 1,482,000.00 | 2,314,673.27 |
| Capacity Building Of Ng-Cdfs/Pmcs | 1,000,000.00 | 1,308,700.00 | 2,308,700.00 | 1,304,400.00 | 1,004,300.00 |
| Sub-Total | | | | | - |
| 3.0 Emergency | | | | | |
| Arbabuch Primary school | | | | 200,000.00 | - |
| Chemamar Primary school | | | | 200,000.00 | - |
| Aic Chemungen sec school | | | | 200,000.00 | - |
| Kemeliet Primary school | | | | 400,000.00 | - |
| Kiriswo Primary school | | | | 200,000.00 | - |
| St Marys Kimogoch Pri school | | | | 200,000.00 | - |
| Kaplogoi Primary school | | | | 200,000.00 | - |
| Chepkanga Chiefs Office | | | | 200,000.00 | - |
| Chemungen Primary school | | | | 200,000.00 | - |

**Reports and Financial Statements
For the year ended June 30, 2019**

| | | | | | |
|------------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| Moi Marulla Primary school | | | | 900,000.00 | - |
| Endao Primary School | | | | 300,000.00 | - |
| Kabuliot Primary school | | | | 300,000.00 | - |
| Sasitwa Primary school | | | | 300,000.00 | - |
| Chepkosom Secondary School | | | | 300,000.00 | - |
| Sub-Total | 5,738,993.43 | 4,815,131.00 | 10,554,124.43 | 4,100,000.00 | 6,454,124.43 |
| | | | | | |
| 4.0 Bursary Programme | | | | | |
| Bursary Secondary Schools | 10,000,000.00 | 9,714,448.00 | 19,714,448.00 | 8,880,000.00 | 10,834,448.00 |
| Bursary Tertiary Schools | 17,250,000.00 | 17,643,357.25 | 34,893,357.25 | 9,755,000.00 | 25,138,357.25 |
| Bursaries Reversed Cheques | - | 623,353.00 | 623,353.00 | | 623,353.00 |
| Sub-Total | | | | | |
| | | | | | |
| 5.0 Sports | 1,000,000.00 | 3,766,939.00 | 4,766,939.00 | - | 4,766,939.00 |
| | | | | | |
| 6.0 Environment | | | | | |
| Agriculture | | 155,000.00 | 155,000.00 | - | 155,000.00 |
| Electricity | | 650,000.00 | 650,000.00 | - | 650,000.00 |
| Strategic Plan | | 3,500,000.00 | 3,500,000.00 | - | 3,500,000.00 |
| Constituency Hubs | | 4,677,027.00 | 4,677,027.00 | - | 4,677,027.00 |
| Chepkoilel Chiefs Office | | 850,000.00 | 850,000.00 | 850,000.00 | - |
| Moiben Security Lighting Project | | 3,000,000.00 | 3,000,000.00 | 3,000,000.00 | - |
| Chepkoilel Ap Camp | 500,000.00 | | 500,000.00 | 500,000.00 | - |
| Moiben Chiefs Office | 1,700,000.00 | 195,000.00 | 1,895,000.00 | 1,700,000.00 | 195,000.00 |
| Moiben Police Station | 6,000,000.00 | | 6,000,000.00 | 6,000,000.00 | - |
| Sub-Total | | | | | - |
| | | | | | |
| 7.0 Primary School Projects | | | | | |
| Eldoret Chebarus | | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | - |
| Ngomongo Primary School | | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | - |
| Eldoret Gk Prison | | 500,000.00 | 500,000.00 | 500,000.00 | - |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – MOIBEN CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

| | | | | | |
|-------------------------------|--------------|--|--------------|--------------|------------|
| Ainaptich Primary School | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| Bidii Primary School | 1,200,000.00 | | 1,200,000.00 | 1,200,000.00 | - |
| Charar Primary School | 300,000.00 | | 300,000.00 | 300,000.00 | - |
| Elgeyo Sawmill Primary School | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| Kabatu Primary School | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| Kapkei Primary School | 800,000.00 | | 800,000.00 | 800,000.00 | - |
| Kapkoros Primary School | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| Kapsoen Primary School | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| Kaprobu Primary School | 300,000.00 | | 300,000.00 | 300,000.00 | - |
| Kapsubere Primary School | 1,500,000.00 | | 1,500,000.00 | 1,500,000.00 | - |
| Kimoning Primary School | 500,000.00 | | 500,000.00 | 500,000.00 | - |
| Kiriswo Primary School | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| Kombaemit Primary School | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| Konyalil Primary School | 2,000,000.00 | | 2,000,000.00 | 2,000,000.00 | - |
| Lelaibei Primary School | 650,000.00 | | 650,000.00 | 650,000.00 | - |
| Manyatta Primary School | 300,000.00 | | 300,000.00 | 300,000.00 | - |
| Maua Primary School | 500,000.00 | | 500,000.00 | 500,000.00 | - |
| Meibeki Primary School | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| Mindililwo Primary School | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| Ngoisa Primary School | 300,000.00 | | 300,000.00 | 300,000.00 | - |
| Ngomongo Primary School | 2,400,000.00 | | 2,400,000.00 | 2,400,000.00 | - |
| Ruiyobei Primary School | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| Sosiyo Primary School | 1,700,000.00 | | 1,700,000.00 | 1,700,000.00 | - |
| Tugen Estate Pri School | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| Kimogoch Primary School | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| Toloita Primary School | 800,000.00 | | 800,000.00 | 800,000.00 | - |
| Torochmoi Primary School | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| Kuryot Pri Sch | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| UOE Primary School | 850,000.00 | | 850,000.00 | | 850,000.00 |

**Reports and Financial Statements
For the year ended June 30, 2019**

| | | | | | |
|----------------------------------|-----------------------|----------------------|-----------------------|-----------------------|-------------------|
| | | | | | - |
| Livingstone Sec School | | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | - |
| Christ The King Kemeliet Sec Sch | | 3,000,000.00 | 3,000,000.00 | 3,000,000.00 | - |
| Chepkosom Sec School | 3,350,000.00 | | 3,350,000.00 | 3,350,000.00 | - |
| Kemeliet Sec School | 2,000,000.00 | | 2,000,000.00 | 2,000,000.00 | - |
| Livingstone Sec School | 5,200,000.00 | | 5,200,000.00 | 5,200,000.00 | - |
| Seko Girls Sec School | 2,000,000.00 | | 2,000,000.00 | 2,000,000.00 | - |
| U.O.E Sec School | 1,500,000.00 | | 1,500,000.00 | 1,500,000.00 | - |
| Cheburbur Sec Sch | 1,500,000.00 | | 1,500,000.00 | 1,500,000.00 | - |
| Koitoror Sec Sch | 5,000,000.00 | | 5,000,000.00 | 5,000,000.00 | - |
| Uswa Sec Sch | 1,000,000.00 | | 1,000,000.00 | 1,000,000.00 | - |
| Chelalang Sec Sch | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| Mumetet Sec Sch | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| Sosiot Sec Sch | 850,000.00 | | 850,000.00 | 850,000.00 | - |
| Tachasis Sec Sch | 800,000.00 | | 800,000.00 | 800,000.00 | - |
| Eld Central Sec Sch | 650,000.00 | | 650,000.00 | 650,000.00 | - |
| Kapnasu Sec Sch | 1,500,000.00 | | 1,500,000.00 | 1,500,000.00 | - |
| St Anthony Moiben Sec Sch | 1,000,000.00 | | 1,000,000.00 | 1,000,000.00 | - |
| | | | | | - |
| Moiben TTI | 2,000,000.00 | | 2,000,000.00 | 2,000,000.00 | - |
| | | | | | - |
| Assets | | 12,023,867.00 | 12,023,867.00 | 7,345,022.00 | 4,678,845.00 |
| TOTAL | 109,040,874.70 | 84,461,196.28 | 193,502,070.98 | 116,581,786.00 | 76,920,284 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2019

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-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

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 2019, 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, 2019

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | | 2018-2019 | 2017-2018 |
|--------------|---------|--------------------|-------------------|
| | | Kshs | Kshs |
| NGCDF Board | | | |
| AIE NO | A892562 | | 40,948,275 |
| AIE NO | A892552 | | 5,500,000 |
| AIE NO | A892787 | | 37,905,172 |
| AIE NO | A892676 | | 500,000 |
| AIE NO | B042650 | 54,784,485 | |
| AIE NO | B005413 | 12,000,000 | |
| AIE NO | B047033 | 32,000,000 | |
| AIE NO | B030279 | 10,000,000 | |
| TOTAL | | 108,784,485 | 84,853,447 |
| | | | |

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2. OTHER RECEIPTS

| | 2018-2019 Kshs | 2017-2018 Kshs |
|---|-------------------|-------------------|
| Interest Received | - | - |
| Rents | - | - |
| Receipts from Sale of tender documents | 56,000 | - |
| Other Receipts Not Classified Elsewhere | - | - |
| Total | 56,000 | |

3. COMPENSATION OF EMPLOYEES

| | | 2018-2019 Kshs | 2017-2018 Kshs |
|---|---------|-------------------|-------------------|
| Basic wages of contractual employees | | 1,261,123 | 616,152 |
| Basic wages of casual labour | | | 15,000 |
| Personal allowances paid as part of salary | | | |
| House allowance | | 220,000 | 108,000 |
| Transport allowance | | 165,000 | 144,000 |
| Leave allowance | | - | |
| Gratuity – paid | 504,450 | | |
| - Payable | 314,039 | 818,489 | |
| Other personnel payments | | 55,000 | 36,000 |
| Employer Contribution To Nssf | | 20,000 | 7,200 |
| Total | | 2,539,612 | 926,352 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. USE OF GOODS AND SERVICES

| | 2018-2019 | 2017-2018 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Committee Expenses | 3,692,000 | 2,853,500 |
| Utilities, supplies and services | 399,643 | 399,643 |
| Communication, supplies and services | 116,419 | 58,960 |
| Domestic travel and subsistence | 87,800 | 133,300 |
| Printing, advertising and information supplies & services | 52,800 | 131,016 |
| Rentals of produced assets | - | - |
| Training expenses | 870,400 | 727,600 |
| Hospitality supplies and services | 68,280 | 80,330 |
| Insurance costs | - | - |
| Specialized materials and services | - | - |
| Office and general supplies and services | 198,751 | 254,579 |
| Other operating expenses | 18,150 | 71,917 |
| Routine maintenance – vehicles and other transport equipment | 1,255,909 | 109,154 |
| Routine maintenance – other assets | 300,000 | - |
| Fuel, oil & lubricants | 400,000 | 300,000 |
| Total | 7,162,152 | 5,135,869 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

| Name of Bank, Account No. & currency | 2018-2019 | 2017-2018 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| <i>Co-operative bank of Kenya, A/ No. 01141442946600</i> | | 503,312.7 |
| <i>ABC Bank, Account No. 005224001000439</i> | 22,607,865 | 29,173,404.30 |
| | | |
| | | |
| Total | 22,607,865 | 29,676,717 |
| | | |
| | | |
| Total | 22,607,865 | 29,676,717 |
| <i>[Provide cash count certificates for each]</i> | | |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12A. RETENTION

| | 2018 - 2019 Kshs | 2017-2018 Kshs |
|-----------------------|---------------------|-------------------|
| Winam Contractors Ltd | 234,959 | - |
| Winam Contractors Ltd | 216,050 | - |
| Winam Contractors Ltd | 156,726 | - |
| Winam Contractors Ltd | 126,767 | - |
| Total | 734,502 | - |

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

| | 2018 - 2019 Kshs | 2017-2018 Kshs |
|--------------------------|---------------------|-------------------|
| 1. DUNCAN KIPRONO | 76,460 | - |
| 2. FAITH CHELIMO LETTING | 86,976 | - |
| 3. BARRY KIPROTICH | 74,268 | - |
| 4. DOMINIC KANGOGO | 46,575 | - |
| 5. HILDA JEPKOECH KOTUT | 29,760 | - |
| Total | 314,039 | - |

[Provide short appropriate explanations as necessary]

| EMPLOYEE NAME | GRATUITY (31 %) | GRATUITY (31 %) | GRATUITY (31 %) | GRATUITY (31 %) | GRATUITY (31 %) | GRATUITY (31 %) | GRATUITY (31 %) | GRATUITY (31 %) | GRATUITY (31 %) | GRATUITY (31 %) | GRATUITY (31 %) | GRATUITY (31 %) | GRATUITY (31 %) | TOTAL |
|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------|
| MONTH | JULY 2018 | AUG 2018 | SEP 2018 | OCT 2018 | NOV 2018 | DEC 2018 | JAN 2019 | FEB 2019 | MAR 2019 | APRI 2019 | MAY 2019 | JUNE 2019 | | |
| DUNCAN KIPRONO | - | - | 7,646 | 7,646 | 7,646 | 7,646 | 7,646 | 7,646 | 7,646 | 7,646 | 7,646 | 7,646 | 7,646 | 76,460 |
| FAITH CHELIMO LETTING | 7,248 | 7,248 | 7,248 | 7,248 | 7,248 | 7,248 | 7,248 | 7,248 | 7,248 | 7,248 | 7,248 | 7,248 | 7,248 | 86,976 |
| BARRY KIMUTAI KIPROTICH | 6,189 | 6,189 | 6,189 | 6,189 | 6,189 | 6,189 | 6,189 | 6,189 | 6,189 | 6,189 | 6,189 | 6,189 | 6,189 | 74,268 |
| DOMINIC KIPKOSGEI KANGOGO | - | - | - | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 5,175 | 46,575 |
| HILDA JEPKOECH KOTUT | 2,480 | 2,480 | 2,480 | 2,480 | 2,480 | 2,480 | 2,480 | 2,480 | 2,480 | 2,480 | 2,480 | 2,480 | 2,480 | 29,760 |
| | 15,917 | 15,917 | 23,563 | 28,738 | 28,738 | 28,738 | 28,738 | 28,738 | 28,738 | 28,738 | 28,738 | 28,738 | 28,738 | 314,039 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2018-2019 | 2017-2018 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| Transfers to National Government entities | - | - |
| Transfers to primary schools (see attached list) | 29,650,000 | 29,084,960 |
| Transfers to secondary schools (see attached list) | 33,050,000 | 19,200,000 |
| Transfers to tertiary institutions (see attached list) | 2,000,000 | - |
| Transfers to health institutions (see attached list) | - | - |
| TOTAL | 64,700,000 | 48,284,960 |

7. OTHER GRANTS AND OTHER PAYMENTS

| | 2018-2019 | 2017-2018 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Bursary – secondary schools (see attached list) | 7,235,000 | 6,435,000 |
| Bursary – tertiary institutions (see attached list) | 11,400,000 | 8,595,000 |
| Bursary – special schools (see attached list) | - | - |
| Mock & CAT (see attached list) | - | - |
| Security projects (see attached list) | 12,050,000 | 9,100,000 |
| Sports projects (see attached list) | - | - |
| Environment projects (see attached list) | 50,000 | 1,950,000 |
| Emergency projects (see attached list) | 4,100,000 | 400,000 |
| Total | 34,835,000 | 26,480,000 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

| | 2018-2019 | 2017-2018 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Purchase of Buildings | - | - |
| Construction of Buildings | 7,345,021 | - |
| 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 | - | - |
| Purchase of Specialised Plant, Equipment and Machinery | - | - |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | - | - |
| Acquisition of Land | - | - |
| Acquisition of Intangible Assets | - | - |
| Total | 7,345,021 | - |

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13. BALANCES BROUGHT FORWARD

| | 2018-2019 Kshs | 2017-2018 Kshs |
|---------------|-------------------|-------------------|
| Bank accounts | 29,676,717 | 24,602,019 |
| Cash in hand | - | - |
| Imprest | - | - |
| Total | 29,676,717 | 24,602,019 |

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

| | 2018-2019 Kshs | 2017-2018 Kshs |
|--|-------------------|-------------------|
| Bursary cheques-reversed | 90,000 | 80,000 |
| Bursary cheques-earlier reversed -paid | (475,000) | - |
| cheques- Admin cheques reversed | 8,908 | - |
| Total | (376,092) | 80,000 |

| S.NO. | CHEQUE NO. | PAYEE | AMOUNT |
|-------|------------|---|--------|
| | | Bursary cheques paid -earlier reversed | |
| 3 | 726 | LUKENYA UNIVERSITY | 30,000 |
| 4 | 727 | LIMURU GIRLS | 20,000 |
| 5 | 733 | KASABET BOYS | 20,000 |
| 6 | 734 | ST BARNABAS KIPKENYO | 5,000 |
| 7 | 735 | MOI UNIVERSITY | 45,000 |
| 8 | 736 | ST FRANCIS RANGALA SEC | 20,000 |
| 9 | 737 | COOP UNIVERSITY | 15,000 |
| 10 | 742 | CAMBIDGE UNIVERSITY | 15,000 |
| 11 | 743 | JARAMOGI ODINGA UNIVERSITY | 15,000 |
| 12 | 744 | MT KENYA UNIVERSITY | 15,000 |
| 13 | 745 | CATHOLIC UNIVERSITY | 30,000 |
| 14 | 746 | JKUAT | 15,000 |
| 15 | 747 | KMTC NAKURU | 15,000 |
| 16 | 758 | KISE | 15,000 |
| 17 | 1103 | KAPSABET HIGH SCH | 70,000 |
| 18 | 1104 | LORETO LIMURU | 20,000 |
| 19 | 1105 | UOE | 10,000 |
| 20 | 1106 | SARORA HIGH | 30,000 |
| 21 | 1275 | KMTC-NAIROBI | 15,000 |
| 22 | 1280 | ST. BARNABAS KIPKENYO SEC SCH. | 10,000 |
| 23 | 1286 | KMTC-NAKURU | 15,000 |
| 24 | 1287 | ST. STEPHEN KOSITANY SEC SCHOOL | 10,000 |

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| | | | |
|----|------|---|----------------|
| 25 | 1425 | ELDORET CENTRAL SEC SCHOOL | 10,000 |
| 26 | 1424 | ST. ALOYS RERU GIRLS HIGH SCH. | 10,000 |
| | | TOTAL | 475,000 |
| | | Bursary & Admin cheques-reversed | |
| 1 | 607 | KRA | 4,266 |
| 2 | 611 | PAYE | 2,837 |
| 25 | 363 | KAREN T.T.I FOR THE DEAF | 10,000 |
| 26 | 489 | ST. JOHN SEC SCHOOL KIPSARAMAN | 10,000 |
| 27 | 815 | AIC KEDOWA SPECIAL SCHOOL | 10,000 |
| 28 | 821 | AIYEBO HIGH SCHOOL | 10,000 |
| 29 | 823 | ALLIANCE HIGH SCHOOL | 10,000 |
| 30 | 829 | BIWOTT DAY SEC SCHOOL | 5,000 |
| 31 | 833 | CHEBAI BOYS HIGH SCHOOL | 10,000 |
| 32 | 845 | CHEPKEMEL SEC SCHOOL | 5,000 |
| 33 | 854 | CONCORD BOYS HIGH SCHOOL | 5,000 |
| 34 | 859 | ELDORET TOWNSHIP SEC SCHOOL | 5,000 |
| 35 | 869 | HOLY ROSARY KAPKONGA | 5,000 |
| 36 | 852 | CHESOGOR SEC | 5,000 |
| | | TOTAL | 98,908 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: UNUTILIZED FUND (See Annex 3)

| | Kshs | Kshs |
|---|-------------------|-------------------|
| Compensation of employees | 3,426,561 | 4,006,173 |
| Use of goods and services | 8,206,492 | 15,703,789 |
| Amounts due to other Government entities (see attached list) | 850,000 | 9,500,000 |
| Amounts due to other grants and other transfers (see attached list) | 51,581,361 | 43,227,367 |
| Acquisition of assets | 4,678,845 | 12,023,867 |
| Others (<i>specify</i>) | 8,177,027 | - |
| | 76,920,286 | 84,461,196 |

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15.4: PMC account balances (See Annex 5)

| | 2018-2019 | 2017-2018 |
|--|----------------------|----------------------|
| | Kshs | Kshs |
| PMC account Balances (see attached list) | 99,893,990.75 | 58,680,040.44 |
| TOTAL | 99,893,990.75 | 58,680,040.44 |

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ANNEX 3 – UNUTILIZED FUNDS

| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|--|---|---------------------|---------------------|--------------------------------|
| | | 2018/19 | 2017/18 | |
| Compensation of employees | Staff salaries and other remunerations | 3,426,561.00 | 4,006,173 | Await disbursement from NCGDFB |
| Use of goods & services | Office operation expenses | 8,206,492.30 | 7,526,762 | Await disbursement from NCGDFB |
| Amounts due to other Government entities | | | | |
| Eldoret Gk Prison Pri | renovation | - | 500,000.00 | Disbursed to project |
| Eldoret Chebarus Pri School | Completion of 2-storeyed classroom-finishes-plaster, painting affixing windows, doors and verandah grills | - | 2,000,000.00 | Disbursed to project |
| Ngomongo Primary School | Completion of storeyed classroom-upper slab casting and roofing | - | 2,000,000.00 | Disbursed to project |
| Livingstone Sec School | storeyed -science Laboratory hall construction to completion | - | 2,000,000.00 | Disbursed to project |
| Christ The King Kemeliet Sec School | science Laboratory hall construction to completion | - | 3,000,000.00 | Disbursed to project |
| UOE PRIMARY SCHOOL | CLASSROOM CONSTRUCTION | 850,000.00 | 0 | Await disbursement |
| Sub-Total | | 850,000.00 | 9,500,000.00 | |
| Amounts due to other grants and other transfers | | | | |

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| | | | | |
|-------------------------------|--|---------------------|----------------------|-------------------------------------|
| Kaptuli Cattle Dip | Construction of a cattle dip | 55,000.00 | 55,000.00 | Await fund reallocation from NCGDFB |
| kapsinende cattle dip | Construction of a cattl dip | 50,000.00 | 50,000.00 | Await fund reallocation from NCGDFB |
| kiriswo cattle dip | Construction of a cattl dip | 50,000.00 | 50,000.00 | Await fund reallocation from NCGDFB |
| Bursary secondary schools | bursary to needy students | 10,834,448.00 | 9,714,448.00 | Await disbursement |
| bursary tertiary institutions | bursary to needy students | 25,138,357.25 | 17,643,357.25 | Await disbursement |
| bursary ter-reversed cheques | bursary to needy students | 623,353.00 | 623,353.00 | Await replacement |
| emergency | | 6,454,124.43 | 4,815,131.00 | Await disbursement from NCGDFB |
| Kaptuli Electricity Project | installation of electricity | 650,000.00 | 650,000.00 | Await fund reallocation from NCGDFB |
| sports | sporting activities | 4,766,939.00 | 3,766,939.00 | Await disbursement from NCGDFB |
| environment | planting trees | 2,764,139.00 | 1,814,139.00 | Await disbursement from NCGDFB |
| security projects | installation of high mast | - | 3,000,000.00 | Await disbursement |
| Chepkoilel Chiefs Office | Completion of chiefs office-painting ,armory, ceiling boards ,electricity installation | - | 850,000.00 | Await disbursement from NCGDFB |
| MOIBEN CHIEFS OFFICE | Completion of chiefs office | 195,000.00 | 195,000.00 | Await disbursement from NCGDFB |
| | | | | |
| | | | | |
| Sub-Total | | 51,581,361 | 43,227,367 | |
| Acquisition of assets | | | | |
| office Construction | office construction | 4,654,978.00 | 12,000,000.00 | Await disbursement from NCGDFB |
| off equipment | purchase of equipment | 23,867.00 | 23,867.00 | Await disbursement from NCGDFB |
| Sub-Total | | 4,678,845.00 | 12,023,867.00 | |

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| | | | | |
|--------------------------------------|--|----------------------|---------------------|--------------------------------|
| | | | | |
| <i>Others (specify)</i> | | | | |
| STRATEGIC PLAN | preparation of a strategic plan | 3,500,000.00 | 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 | 4,677,027.00 | Await disbursement from NCGDFB |
| | | | | |
| Sub-Total | | 8,177,027.00 | 8,177,027.00 | |
| Grand Total | | 76,920,284.98 | 84,461,196 | |

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost b/f (Kshs) 2017/18 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) 2018/19 |
|--|---|---|---|---|
| Land | - | - | - | - |
| Buildings and structures | - | 7,345,021 | - | 7,345,021 |
| 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 | 7,345,021 | | 18,227,981 |

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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2019

| No. | PMC | Bank | Account number | Bank Balance 2018/19 | Bank Balance 2017/18 |
|-----|--------------------------------------|--------------|-----------------|----------------------|----------------------|
| 1. | Sergoit Primary School | ABC | 5215001004817 | 499,149.00 | 499,149.00 |
| 2. | Kimoning Primary School | ABC | 5215001004840 | 1,198,294.50 | 698,336.50 |
| 3. | Cheplaski Ass Chiefs Office | ABC | 5215001004775 | 699,961.50 | 699,961.50 |
| 4. | Seretyo Primary School | ABC | 5215001004816 | 849,961.50 | 849,961.50 |
| 5. | Charar Primary School | ABC | 5217001000207 | 529,118.50 | 871,675.50 |
| 6. | Tachasis Girls Sec School | ABC | 5215001004806 | 1,258,640.00 | 1,049,961.50 |
| 7. | St. Ann & Joachim Chekosom Sec Sch | ABC | 5215001004776 | 5,349,961.50 | 1,999,961.50 |
| 8. | Chepkolel Ap Camp | ABC | 5215001004762 | 2,048,568.50 | 2,999,961.50 |
| 9. | Moiben Security Lighting Project | ABC | | 2,999,958.00 | - |
| 10. | Moiben Technical Training Institute | ABC | 005215001005226 | 1,999,520.50 | - |
| 11. | Ruiyobei Primary School | ABC BANK | 5215001005174 | 849,083.00 | - |
| 12. | Toloita Pri | CONSOLIDATED | 10151203000003 | 833,094.00 | 7,430.00 |
| 13. | Kimumu Primary School | CONSOLIDATED | 101512030000040 | 8,959.00 | 518,959.00 |
| 14. | Chemaluk Primary School | CONSOLIDATED | 101512030000010 | 21,761.00 | 821,761.00 |
| 15. | Koitoror Sec Sch | CONSOLIDATED | 101512030000012 | 5,335,474.00 | 1,129,926.00 |
| 16. | Toloita Secondary School | CONSOLIDATED | 101512030000039 | 1,302,565.00 | 1,302,565.00 |
| 17. | Livingstone Sec School | CONSOLIDATED | 101512030000016 | 8,917,786.00 | 1,717,786.00 |
| 18. | Eldoret G.K Prison | CONSOLIDATED | 120375091300 | 57,092.50 | - |
| 19. | Simotwet Primary School | COOP | 1141045832400 | 465 | 175,465.00 |
| 20. | Chemweno Chebor Primary | COOP | 1139045901200 | 51,290.00 | 851,294.00 |
| 21. | Chebarus C. Primary | COOP | 1141443929601 | 90,321.00 | 990,321.75 |
| 22. | Chepkanga Chiefs Office | COOP | 1141685690800 | 242,562.50 | 1,000,507.50 |
| 23. | Kapsinende Primary | COOP | 1141182197100 | 1,885.00 | 1,001,885.00 |
| 24. | Chelelmetio Primary School | COOP | 1139182825600 | 98,757.00 | 1,095,757.35 |
| 25. | Chelalang Primary | COOP | 1141674630800 | 299,325.00 | 1,299,325.00 |
| 26. | Tungururwet Primary School-Cdf | COOP | 1139440129001 | 75,242.00 | 1,651,242.00 |
| 27. | Bidii Primary School | COOPERATIVE | 1141184622800 | 1,725,543.35 | 54,972.00 |
| 28. | Moiben Police Station | COOPERATIVE | 1141810151300 | 6,008,115.00 | - |
| 29. | Chemungen Pri | COOPERATIVE | 1141443895000 | 235,380.65 | - |
| 30. | Kaplogoi Pri Sch | COOPERATIVE | 1139046302401 | 660,673.25 | - |
| 31. | Meibeki Primary School | COOPERATIVE | 1139046542902 | 1,055.00 | - |
| 32. | Mindililwo Primary School | COOPERATIVE | 1139046387101 | 963,720.00 | - |
| 33. | Ngomongo Primary School | COOPERATIVE | 1141674408600 | 6,195,892.00 | - |
| 34. | St. Marys Kimogoch Primary School | COOPERATIVE | 1141761043800 | 925,356.00 | - |
| 35. | Uswo Secondary School | EQUITY | 1530261683817 | 1,327,670.00 | 1,625,142.05 |
| 36. | Konyalil Primary School | EQUITY | 300262033260 | 2,030,562.00 | - |
| 37. | Moiben Chiefs Office | EQUITY | 300270691674 | 3,051,812.00 | - |
| 38. | Torochmoi Primary School | EQUITY | 300261699051 | 853,282.00 | - |
| 39. | Cheburbur Primary | KCB | 1134052685 | 500,233.00 | 698,233.00 |
| 40. | Kaplolo Primary School-Cdf | KCB | 1111760748 | 2,134.00 | 702,734.00 |
| 41. | St. Augustine Merewet Primary School | KCB | 1160827931 | 32,395.00 | 833,395.00 |
| 42. | Tugen Estate Sec School | KCB | 1148443762 | 35,607.00 | 880,607.00 |
| 43. | Kapnasur Primary School | KCB | 1168067391 | 993,825.00 | 993,825.00 |

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

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For the year ended June 30, 2019 (Kshs')

| | | | | | |
|-----|---------------------------------------|----------|---------------|----------------------|----------------------|
| 44. | Kapsiliot Sec School | KCB | 1111365385 | 6,895.00 | 1,216,895.00 |
| 45. | Seko Girls High School | KCB | 1168444837 | 6,117,587.00 | 4,143,170.00 |
| 46. | Eld Central Sec Sch | KCB | 1137890991 | 860,978.00 | - |
| 47. | University Of Eldoret High School | KCB | 1167660390 | 1,507,422.00 | - |
| 48. | Mumetet Primary School | NATIONAL | 1024029602200 | 345 | 266,345.00 |
| 49. | Kalyet Secondary School | NATIONAL | 1021027727001 | 9,241.00 | 719,241.50 |
| 50. | Chemamar Primary School | NATIONAL | 1024027595301 | 843,848.00 | 843,848.00 |
| 51. | Cheplaskei Primary School | NATIONAL | 1024027618401 | 604,371.00 | 1,402,371.00 |
| 52. | Sosiyo Primary School | SIDIAN | 1008030012233 | 1,700,596.00 | 596.23 |
| 53. | Chepkoleil Chiefs Office | SIDIAN | 1008030015934 | 906,850.50 | 37,900.50 |
| 54. | Tangasir Primary School | SIDIAN | 1008030017650 | 691 | 53,691.00 |
| 55. | Sesia Pry School | SIDIAN | 1008030000741 | 56,257.00 | 56,257.00 |
| 56. | Kombaemit Primary School | SIDIAN | 1008030017810 | 1,103,160.00 | 233,160.50 |
| 57. | Ainaptich Primary School | SIDIAN | 1008030017670 | 8,638.00 | 508,638.50 |
| 58. | Kabuliot Pri School | SIDIAN | 1008030008759 | 382,090.00 | 850,013.50 |
| 59. | Kaburgesi Pry School | SIDIAN | 1008030016162 | 1,221.00 | 861,221.50 |
| 60. | Sorngetuny Pri School | SIDIAN | 1008030008104 | 788 | 946,788.50 |
| 61. | Kapkei Primary School | SIDIAN | 1008030018199 | 1,046,597.00 | 1,005,340.00 |
| 62. | Arbabuch Primary School | SIDIAN | 1008030016292 | 224,927.00 | 1,006,048.40 |
| 63. | Elgeyo Sawmill Primary School | SIDIAN | 1008030016132 | 1,083,241.00 | 1,006,484.05 |
| 64. | A.I.C Torochmoi Secondary School -Cdf | SIDIAN | 1008030014422 | 169,016.00 | 1,019,016.50 |
| 65. | Endao Primary School | SIDIAN | 1008030018709 | 485,588.00 | 1,056,240.00 |
| 66. | Mutei Pry School | SIDIAN | 1008030015879 | 579,201.00 | 1,079,201.00 |
| 67. | Moi Marulla Pri School | SIDIAN | 1008030015372 | 1,186,369.00 | 1,171,960.50 |
| 68. | St. Peters Ngoisa Sec | SIDIAN | 1008030017160 | 47,947.00 | 1,747,947.00 |
| 69. | Chemungen Sec | SIDIAN | 1008030008090 | 56,488.00 | 1,756,488.50 |
| 70. | Soin Primary School | SIDIAN | 1008030015046 | 1,500,383.00 | 1,774,383.60 |
| 71. | Eldoret Chebarus Primary School | SIDIAN | 1008030016072 | 317,986.00 | 2,004,162.50 |
| 72. | Mumetet Chiefs Office | SIDIAN | 1008030017890 | 3,582,006.00 | 3,582,006.51 |
| 73. | Cheburbur Secondary School | SIDIAN | 1008030015399 | 1,887,484.00 | - |
| 75. | Christ The King Kemeliet Sec Sch | SIDIAN | 1008030008503 | 5,007,041.50 | - |
| 76. | Kapnasu Secondary School | SIDIAN | 1008030016382 | 1,530,000.00 | - |
| 78. | Kapsoen Primary School | SIDIAN | 1008030008031 | 870,000.00 | - |
| 79. | Kapsubere Primary School | SIDIAN | 1008030017460 | 1,638,964.00 | - |
| 80. | Kemeliet Primary School | SIDIAN | 1008030018309 | 109,115.00 | - |
| 81. | Kiriswo Primary School | SIDIAN | 1008030008831 | 1,175,063.00 | - |
| 82. | Kuryot Primary School | SIDIAN | 1008030012640 | 861,297.00 | - |
| 83. | Lelaibe Primary School | SIDIAN | 1008030016492 | 720,107.00 | - |
| 84. | Manyatta Primary School | SIDIAN | 1008030015291 | 4,514.00 | - |
| 87. | Ngoisa Primary School | SIDIAN | 1008030017160 | 176,544.00 | - |
| 88. | Sasitwa Primary School | SIDIAN | 1008030018949 | 361,083.00 | - |
| | TOTAL | | | 99,893,990.75 | 58,680,040.44 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY
Reports and Financial Statements
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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: (Put a date when you expect the issue to be resolved) |
|--|---|---------------------|--|-----------------------------------|--|
| CDF/MOI/ELD/2017/2018(19) | Project management balances | | Mary jepletting FAM | | |
| | Cash books, bank confirmation certificates and bank reconciliation statements were not availed for audit verification | | | | |
| | | | | | |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY
Reports and Financial Statements
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| MONTHLY AND ANNUAL EXPENDITURE RETURNS MOIBEN | | | | | | | |
|--|---------|---------------------------|---------|---------------------------------|-----------------------|---|-----------------------|
| CONSTITUENCY NAME; MOIBEN | | | | FINANCIAL YEAR;2018/2019 | | | AMOUNT |
| CASH BOOK BALANCE AS AT | | | | 1.07.2018 | | (attach copy of relevant cashbook page extract) | <u>29,676,717.00</u> |
| OUTSTANDING IMPREST AS AT | | | | 1.07.2018 | | | - |
| AMOUNT RECEIVED FROM THE BOARD | | | | Date | AIE NO. | AMOUNT | |
| | | | | | B042650 | 54,784,485.00 | |
| | | | | | B005413 | 12,000,000.00 | |
| | | | | | B047033 | 32,000,000.00 | |
| | | | | | B030279 | 10,000,000.00 | 108,784,485.00 |
| | | | | | AIA | 56,000.00 | 56,000.00 |
| | | | | | | | 138,517,202.00 |
| AVAILABLE FUNDS | | | | | | | |
| ALLOCATION | | | | EXPENDITURE | | | |
| SECTOR/ PROJECT TITLE | ITEM | PAYEE | DATE | P.V NO. | CHEQUE NO. | AMOUNT | ITEM |
| Admin | 2110201 | Winam contractors | 7.12.18 | 1056 | 784 | 1,932,335.20 | Acquisition of assets |
| Admin | 2110201 | Withholding tax | 7.12.18 | 1056 | 786 | 60,765.30 | Acquisition of assets |
| Admin | 2110201 | Withholding tax | 7.12.18 | 1056 | 785 | 121,530.50 | Acquisition of assets |
| | | retention | | 1056 | | 234,959.00 | |
| Admin | 3110202 | Winam contractors | 21.1.19 | 1076 | 1084 | 1,776,825.00 | Acquisition of assets |
| Admin | 3110202 | Comm of vat | 21.1.19 | 1076 | 1085 | 111,750.00 | Acquisition of assets |
| Admin | 3110202 | Withholding tax | 21.1.19 | 1076 | 1086 | 55,875.00 | Acquisition of assets |
| | | retention | | 1076 | | 216,050.00 | |
| Admin | 3110202 | Winam contractors | 27.3.19 | 1088 | 1361 | 1,288,936.00 | Acquisition of assets |
| Admin | 3110202 | Comm of vat | 27.3.19 | 1088 | 1362 | 81,065.00 | Acquisition of assets |
| Admin | 3110202 | Withholding tax | 27.3.19 | 1088 | 1363 | 40,533.00 | Acquisition of assets |
| | | retention | | 1088 | | 156,726.00 | |
| Admin | 3110202 | Winam contractors | 4.6.19 | 1167 | 1481 | 1,042,550.94 | Acquisition of assets |
| Admin | 3110202 | KRA | 4.6.19 | 1167 | 1484 | 65,569.00 | Acquisition of assets |
| Admin | 3110202 | KRA | 4.6.19 | 1167 | 1485 | 32,785.00 | Acquisition of assets |
| | | retention | | 1167 | | 126,767.00 | |
| | | | | | | 7,345,021.94 | |
| Bursary coll | 2640102 | Various payees -coll | 27.3.19 | 1087 | 1289-1354, 73&74 | 2,520,000.00 | Bursary Tertiary |
| Bursary coll | 2640101 | Various payees -coll | 8.2.19 | 1085 | 1108-1264, 71-72,1372 | 8,880,000.00 | Bursary Tertiary |
| | | | | | | 11,400,000.00 | |
| Bursary sec | 2640102 | Various payees -sec | 21.1.19 | 1081 | 806-1100 | 7,235,000.00 | Bursary secondary |
| | | | | | | 8,880,000.00 | |
| Admin | 2210809 | ABC Bank (comm allowance) | 27.3.19 | 1094 | 1369 | 72,000.00 | committee allowances |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
MOIBEN CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019 (Kshs')**

| | | | | | | | |
|-------|---------------|---------------------------|-----------|------|------|--------------|---------------------------|
| Admin | 2210802 | ABC Bank (comm allowance) | 1.04.19 | 1147 | 1428 | 200,000.00 | committee allowances |
| Admin | 2210802 | ABC Bank (comm allowance) | 3.05.2019 | 1179 | 1448 | 40,000.00 | committee allowances |
| Admin | 2210802 | ABC Bank (comm allowance) | 3.05.2019 | 1180 | 1448 | 52,000.00 | committee allowances |
| Admin | 2210802 | ABC Bank (comm allowance) | 21.6.19 | 1190 | 1488 | 96,000.00 | committee allowances |
| Admin | 2210802 | ABC Bank (comm allowance) | 21.6.19 | 1187 | 1492 | 52,000.00 | committee allowances |
| Admin | 2640105 | Mary jepletting | 22.11.18 | 1047 | Cash | 77,000.00 | committee allowances |
| Admin | 2210809 | Mary jepletting | 22.11.18 | 1049 | Cash | 52,000.00 | committee allowances |
| Admin | 2210809 | Mary jepletting | 20.12.18 | 1058 | Cash | 22,000.00 | committee allowances |
| Admin | 2210809 | Mary jepletting | 20.12.18 | 1059 | Cash | 52,000.00 | committee allowances |
| Admin | 2210809 | Mary jepletting | 20.12.18 | 1068 | Cash | 68,000.00 | committee allowances |
| Admin | 2210802 | Mary jepletting | 21.6.19 | 1102 | Cash | 62,000.00 | committee allowances |
| Admin | 2210802 | Mary jepletting | 4.6.19 | 1169 | Cash | 40,000.00 | committee allowances |
| Admin | 2210802 | Mary jepletting | 4.6.19 | 1175 | Cash | 20,000.00 | committee allowances |
| Admin | 2210802 | Mary jepletting | 4.6.19 | 1176 | Cash | 10,000.00 | committee allowances |
| Admin | 2210809 | Mary jepletting | 27.3.19 | 1089 | Cash | 104,000.00 | committee allowances |
| Admin | 2210809 | Mary jepletting | 27.3.19 | 1095 | Cash | 52,000.00 | committee allowances |
| Admin | G+s | Mary jepletting | 28.8.18 | 1021 | Cash | 120,000.00 | committee allowances |
| Admin | Committee exp | Mary jepletting | 28.9.18 | 1030 | Cash | 64,000.00 | committee allowances |
| Admin | Committee exp | Mary jepletting | 28.9.18 | 1031 | Cash | 32,000.00 | committee allowances |
| Admin | G+s | Mary jepletting | 28.9.18 | 1036 | Cash | 52,000.00 | committee allowances |
| Admin | 2210809 | Mary jepletting | 8.2.19 | 1080 | Cash | 52,000.00 | committee allowances |
| | | | | | | 1,391,000.00 | |
| Admin | 2110201 | ABC Bank (salaries) | 23.7.18 | 1022 | 704 | 66,016.00 | Compensation to employees |
| Admin | 2110201 | N.H.I.F | 23.7.18 | 1022 | 705 | 2,350.00 | Compensation to employees |
| Admin | 2110201 | N.S.S.F | 23.7.18 | 1022 | 706 | 2,160.00 | Compensation to employees |
| Admin | 2110201 | Income tax paye | 23.7.18 | 1022 | 707 | 5,900.00 | Compensation to employees |
| Admin | 2110201 | GRATUITY | 23.7.18 | 1022 | | 15,917.00 | Compensation to employees |
| Admin | 2110201 | ABC Bank (salaries) | 28.8.18 | 1025 | 728 | 66,016.00 | Compensation to employees |
| Admin | 2110201 | N.H.I.F | 28.8.18 | 1025 | 729 | 2,350.00 | Compensation to employees |
| Admin | 2110201 | N.S.S.F | 28.8.18 | 1025 | 731 | 2,160.00 | Compensation to employees |
| Admin | 2110201 | Income tax paye | 28.8.18 | 1025 | 732 | 5,900.00 | Compensation to employees |
| Admin | 2110201 | GRATUITY | 28.8.18 | 1025 | | 15,917.00 | Compensation to employees |
| Admin | 2110201 | ABC Bank (salaries) | 28.9.18 | 1029 | 748 | 369,717.00 | Compensation to |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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| | | | | | | | |
|-------|---------|---------------------|----------|------|------|------------|---------------------------|
| | | | | | | | employees |
| Admin | 2110201 | N.H.I.F | 28.9.18 | 1029 | 749 | 3,250.00 | Compensation to employees |
| Admin | 2110201 | N.S.S.F | 28.9.18 | 1029 | 750 | 2,880.00 | Compensation to employees |
| Admin | 2110201 | Income tax paye | 28.9.18 | 1029 | 751 | 257,431.00 | Compensation to employees |
| Admin | 2710120 | David chumba | 28.9.18 | 1029 | 755 | 228,925.00 | Compensation to employees |
| Admin | 2110201 | GRATUITY | 28.9.18 | 1029 | | 23,563.00 | Compensation to employees |
| Admin | 2110201 | ABC Bank (salaries) | 22.10.18 | 1041 | 760 | 116,297.00 | Compensation to employees |
| Admin | 2110201 | N.H.I.F | 22.10.18 | 1041 | 761 | 4,000.00 | Compensation to employees |
| Admin | 2110201 | N.S.S.F | 22.10.18 | 1041 | 762 | 3,600.00 | Compensation to employees |
| Admin | 2110201 | Income tax paye | 22.10.18 | 1041 | 763 | 10,605.00 | Compensation to employees |
| Admin | 2110201 | GRATUITY | 22.10.18 | 1041 | | 28,738.00 | Compensation to employees |
| Admin | 2110201 | ABC Bank (salaries) | 6.11.18 | 1048 | 774 | 116,297.00 | Compensation to employees |
| Admin | 2110201 | N.S.S.F | 22.11.18 | 1048 | 775 | 4,000.00 | Compensation to employees |
| Admin | 2110201 | N.H.I.F | 22.11.18 | 1048 | 776 | 3,600.00 | Compensation to employees |
| Admin | 2211200 | Income tax paye | 22.11.18 | 1048 | 777 | 10,605.00 | Compensation to employees |
| Admin | 2110201 | GRATUITY | 22.11.18 | 1048 | | 28,738.00 | Compensation to employees |
| Admin | 2210200 | ABC Bank (salaries) | 14.12.18 | 1065 | 793 | 116,297.00 | Compensation to employees |
| Admin | 7320102 | N.H.I.F | 14.12.18 | 1065 | 794 | 4,000.00 | Compensation to employees |
| Admin | 7320106 | N.S.S.F | 14.12.18 | 1065 | 795 | 3,600.00 | Compensation to employees |
| Admin | 7320101 | Income tax paye | 14.12.18 | 1065 | 798 | 10,605.00 | Compensation to employees |
| Admin | 2110201 | GRATUITY | 14.12.18 | 1065 | | 28,738.00 | Compensation to employees |
| Admin | 2210201 | ABC Bank (salaries) | 21.1.19 | 1078 | 801 | 116,297.00 | Compensation to employees |
| Admin | 2210201 | N.H.I.F | 21.1.19 | 1078 | 802 | 4,000.00 | Compensation to employees |
| Admin | 2210201 | N.S.S.F | 21.1.19 | 1078 | 803 | 3,600.00 | Compensation to employees |
| Admin | 2210201 | Income tax paye | 21.1.19 | 1078 | 804 | 10,605.00 | Compensation to employees |
| Admin | 2110201 | GRATUITY | 21.1.19 | 1078 | | 28,738.00 | Compensation to employees |
| Admin | 2210201 | ABC Bank (salaries) | 8.2.19 | 1084 | 1267 | 116,297.00 | Compensation to employees |
| Admin | 2210201 | N.H.I.F | 8.2.19 | 1084 | 1268 | 4,000.00 | Compensation to employees |

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

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|-------|---------|---------------------------|-----------|------|------|--------------|---------------------------|
| Admin | 2210201 | N.S.S.F | 8.2.19 | 1084 | 1269 | 3,600.00 | Compensation to employees |
| Admin | 2210201 | Income tax paye | 8.2.19 | 1084 | 1270 | 10,605.00 | Compensation to employees |
| Admin | 2110201 | GRATUITY | 8.2.19 | 1084 | | 28,738.00 | Compensation to employees |
| Admin | 2210201 | ABC Bank (salaries) | 27.3.19 | 1091 | 1364 | 116,297.00 | Compensation to employees |
| Admin | 2210201 | N.H.I.F | 27.3.19 | 1091 | 1365 | 4,000.00 | Compensation to employees |
| Admin | 2210201 | N.S.S.F | 27.3.19 | 1091 | 1366 | 3,600.00 | Compensation to employees |
| Admin | 2210201 | Income tax paye | 27.3.19 | 1091 | 1367 | 10,605.00 | Compensation to employees |
| Admin | 2110201 | GRATUITY | 27.3.19 | 1091 | | 28,738.00 | Compensation to employees |
| Admin | 2110201 | ABC Bank (salaries) | 25.04.19 | 1148 | 1430 | 116,297.00 | Compensation to employees |
| Admin | 2110201 | N.H.I.F | 25.04.19 | 1148 | 1431 | 4,000.00 | Compensation to employees |
| Admin | 2110201 | N.S.S.F | 25.04.19 | 1148 | 1432 | 3,600.00 | Compensation to employees |
| Admin | 2110201 | Income tax paye | 25.04.19 | 1148 | 1433 | 10,605.00 | Compensation to employees |
| Admin | 2110201 | GRATUITY | 25.04.19 | 1148 | | 28,738.00 | Compensation to employees |
| Admin | 2110100 | ABC Bank (salaries) | 3.05.2019 | 1165 | 1473 | 116,297.00 | Compensation to employees |
| Admin | 2110100 | N.H.I.F | 3.05.2019 | 1165 | 1474 | 4,000.00 | Compensation to employees |
| Admin | 2110100 | N.S.S.F | 3.05.2019 | 1165 | 1475 | 3,600.00 | Compensation to employees |
| Admin | 2110100 | Income tax paye | 3.05.2019 | 1165 | 1476 | 10,605.00 | Compensation to employees |
| Admin | 2110201 | GRATUITY | 3.05.2019 | 1165 | | 28,738.00 | Compensation to employees |
| Admin | 2110201 | ABC Bank (salaries) | 19.6.19 | 1185 | 1496 | 116,297.00 | Compensation to employees |
| Admin | 2110201 | N.H.I.F | 19.6.19 | 1185 | 1497 | 4,000.00 | Compensation to employees |
| Admin | 2110201 | N.S.S.F | 19.6.19 | 1185 | 1498 | 3,600.00 | Compensation to employees |
| Admin | 2110201 | Income tax paye | 19.6.19 | 1185 | 1499 | 10,605.00 | Compensation to employees |
| Admin | 2110201 | GRATUITY | 19.6.19 | 1185 | | 28,738.00 | Compensation to employees |
| | | | | | | 2,539,612.00 | |
| Admin | 2210200 | Telkom kenya | 28.9.18 | 1038 | 753 | 12,000.00 | Communication |
| Admin | | Postal corporation | 22.10.18 | 1044 | 766 | 10,960.00 | Communication |
| Admin | 2210200 | Telkom kenya | 20.12.18 | 1064 | 797 | 12,000.00 | Communication |
| Admin | 2210202 | Telkom kenya | 27.3.19 | 1097 | 1368 | 12,000.00 | Communication |
| Admin | 2210200 | Telkom kenya | 3.05.2019 | 1163 | 1464 | 12,000.00 | Communication |
| Admin | 2210802 | ABC Bank (comm allowance) | 21.6.19 | 1189 | 1488 | 20,000.00 | Communication |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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| | | | | | | | |
|-------|---------|---------------------------|-----------|------|------|------------|----------------------------|
| Admin | 2210201 | Mary jepletting | 27.3.19 | 1095 | Cash | 20,000.00 | Communication |
| Admin | 2210200 | Mary jepletting | 28.9.18 | 1035 | Cash | 960 | Communication |
| Admin | 2210201 | Mary jepletting | 8.2.19 | 1074 | Cash | 16,499.00 | Communication |
| | | | | | | 116,419.00 | |
| Admin | 2211200 | Mary jepletting | 22.10.18 | 1042 | 764 | 11,200.00 | Domestic Travel |
| Admin | 2210200 | Dominic kangogo | 22.10.18 | 1043 | 765 | 6,300.00 | Domestic Travel |
| Admin | 2210300 | Mary jepletting | 20.12.18 | 1057 | Cash | 12,800.00 | Domestic Travel |
| Admin | 2210300 | Mary jepletting | 20.12.18 | 1060 | Cash | 6,300.00 | Domestic Travel |
| Admin | 2210300 | Mary jepletting | 20.12.18 | 1061 | Cash | 11,200.00 | Domestic Travel |
| Admin | 2210802 | Mary jepletting | 8.2.19 | 1073 | Cash | 40,000.00 | Domestic Travel |
| | | | | | | 87,800.00 | |
| Admin | 2211200 | Saniak investment | 28.9.18 | 1037 | 752 | 100,000.00 | Fuel |
| Admin | | Saniak investment | 14.12.18 | 1063 | 789 | 100,000.00 | Fuel |
| Admin | 2211200 | Saniak investment | 27.3.19 | 1099 | 1373 | 200,000.00 | Fuel |
| | | | | | | 400,000.00 | |
| Admin | 2200000 | Mary jepletting | 22.11.18 | 1050 | Cash | 15,935.00 | Hospitality |
| Admin | 2210802 | Mary jepletting | 4.6.19 | 1172 | Cash | 18,544.00 | Hospitality |
| Admin | G+s | Mary jepletting | 28.9.18 | 1033 | Cash | 13,930.00 | Hospitality |
| Admin | 2210800 | Mary jepletting | 8.2.19 | 1072 | Cash | 8,626.00 | Hospitality |
| Admin | 2210800 | Mary jepletting | 8.2.19 | 1079 | Cash | 1,645.00 | Hospitality |
| Admin | 2210200 | Mary jepletting | 8.2.19 | 1082 | Cash | 9,600.00 | Hospitality |
| | | | | | | 68,280.00 | |
| Admin | 2211100 | Savek Enterprises | 2.11.18 | 1045 | 771 | 84,190.00 | Office and general |
| Admin | 2211100 | Savek Enterprises | 3.05.2019 | 1150 | 1450 | 101,150.00 | Office and general |
| Admin | 3110202 | Mary jepletting | 4.6.19 | 1171 | Cash | 12,911.00 | Office and general |
| Admin | G+s | Mary jepletting | 28.9.18 | 1034 | Cash | 500 | Office and general |
| | | | | | | 198,751.00 | |
| Admin | 2210802 | ABC Bank (comm allowance) | 3.05.2019 | 1168 | 1462 | 378,000.00 | other committee allowances |
| Admin | 2630205 | ABC Bank (comm allowance) | 4.6.19 | 1184 | 1486 | 200,000.00 | other committee allowances |
| Admin | 2210802 | ABC Bank (comm allowance) | 21.6.19 | 1188 | 1492 | 48,000.00 | other committee allowances |
| Admin | 2210802 | Mary jepletting | 20.12.18 | 1046 | Cash | 434,000.00 | other committee allowances |
| Admin | 2210802 | Mary jepletting | 20.12.18 | 1069 | Cash | 42,000.00 | other committee allowances |
| Admin | 2210802 | Mary jepletting | 20.12.18 | 1070 | Cash | 372,000.00 | other committee allowances |
| Admin | 2210500 | Mary jepletting | 27.3.19 | 1093 | Cash | 11,000.00 | other committee allowances |
| Admin | 2210802 | Mary jepletting | 3.05.2019 | 1092 | Cash | 179,000.00 | other committee allowances |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Reports and Financial Statements
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| | | | | | | | |
|-------|---------------|-------------------|-----------|-------------|------|--------------|----------------------------|
| Admin | G+s | Mary jepletting | 28.9.18 | 1026 | Cash | 157,000.00 | other committee allowances |
| Admin | G+s | Mary jepletting | 28.9.18 | 1032 | Cash | 354,000.00 | other committee allowances |
| Admin | 2210802 | Mary jepletting | 8.2.19 | 1071 | Cash | 126,000.00 | other committee allowances |
| | | | | | | 2,301,000.00 | |
| Admin | 2211300 | Bank charges | 21.6.19 | 1191 | Cash | 18,150.00 | Other operating expenses |
| | | | | | | 18,150.00 | |
| Admin | 2210200 | Casper Wanaswa | 22.11.18 | 1054 | 779 | 7,200.00 | Printing and advertising |
| Admin | 2210503 | Casper Wanaswa | 21.1.19 | 1077 | 805 | 9,600.00 | Printing and advertising |
| Admin | 2210503 | Casper Wanaswa | 27.3.19 | 1086 | 1279 | 6,720.00 | Printing and advertising |
| Admin | 2210503 | Casper Wanaswa | 27.3.19 | 1100 | 1375 | 7,440.00 | Printing and advertising |
| Admin | 2210200 | Casper Wanaswa | 3.05.2019 | 1149 | 1452 | 7,200.00 | Printing and advertising |
| Admin | 2210200 | Casper Wanaswa | 3.05.2019 | 1164 | 1472 | 7,440.00 | Printing and advertising |
| Admin | 2210200 | Casper Wanaswa | 21.6.19 | 1186 | 1505 | 7,200.00 | Printing and advertising |
| | | | | | | 52,800.00 | |
| Admin | G+s | Kvda | 23.7.18 | 1005 | 702 | 99,910.80 | Rent |
| Admin | 2210104 | Kvda | 22.11.18 | 1053 | 778 | 99,910.80 | Rent |
| Admin | 2210104 | Kvda | 21.1.19 | 1075 | 800 | 99,910.80 | Rent |
| Admin | 2210104 | Kvda | 1.04.19 | 1146 | 1429 | 99,910.80 | Rent |
| | | | | | | 399,643.20 | |
| Admin | Admin | Toyota Kenya ltd | 2.8.18 | 1006 | 708 | 61,275.00 | Routine maintenance m.v |
| Admin | 2220100 | Toyota Kenya ltd | 22.10.18 | 1039 & 1040 | 759 | 38,886.00 | Routine maintenance m.v |
| Admin | 2210100 | Toyota Kenya ltd | 3.12.18 | 1055 | 781 | 38,885.00 | Routine maintenance m.v |
| Admin | 2211200 | Eri suppliers | 14.12.18 | 1062 | 787 | 469,397.00 | Routine maintenance m.v |
| Admin | 2210200 | Withholding tax | 14.12.18 | 1062 | 788 | 25,603.00 | Routine maintenance m.v |
| Admin | 2220100 | Toyota Kenya ltd | 8.2.19 | 1083 | 1101 | 15,549.00 | Routine maintenance m.v |
| Admin | 2220100 | Toyota Kenya ltd | 27.3.19 | 1098 | 1288 | 75,969.00 | Routine maintenance m.v |
| Admin | 2220100 | Crater automobile | 3.05.2019 | 1151 | 1449 | 434,665.00 | Routine maintenance m.v |
| Admin | 3110202 | KRA | 3.05.2019 | 1151 | 1449 | 23,709.00 | Routine maintenance m.v |
| Admin | 2220100 | Toyota Kenya ltd | 3.05.2019 | 1162 | 1463 | 15,485.00 | Routine maintenance m.v |
| Admin | 2220100 | Toyota Kenya ltd | 4.6.19 | 1181 | 1487 | 19,088.00 | Routine maintenance m.v |
| Admin | 2220100 | Eri suppliers | 4.6.19 | 1183 | 1493 | 16,830.00 | Routine maintenance m.v |
| Admin | 2220100 | KRA | 19.6.19 | 1183 | 1495 | 918 | Routine maintenance m.v |
| Admin | 2710120 | Mary jepletting | 22.11.18 | 1051 | Cash | 4,100.00 | Routine maintenance m.v |
| Admin | 2210500 | Mary jepletting | 20.12.18 | 1066 | Cash | 4,150.00 | Routine maintenance m.v |
| Admin | 2210500 | Mary jepletting | 27.3.19 | 1096 | Cash | 2,600.00 | Routine maintenance m.v |
| Admin | Committee exp | Mary jepletting | 28.9.18 | 1028 | Cash | 8,800.00 | Routine maintenance m.v |
| | | | | | | 1,255,909.00 | |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Reports and Financial Statements

For the year ended June 30, 2019 (Kshs')

| | | | | | | | |
|---------|---------|----------------------------------|-----------|------|------|--------------|-------------------------------------|
| Admin | 2200200 | Mary jepletting | 22.11.18 | 1052 | Cash | 2,000.00 | Routine maintenance other assets |
| | | | | | | 2,000.00 | |
| Admin | 2210700 | ABC Bank (comm allowance) | 3.05.2019 | 1177 | 1471 | 208,000.00 | Training |
| Admin | 2210700 | Mary jepletting | 4.6.19 | 1174 | Cash | 54,700.00 | Training |
| Admin | 2210700 | Mary jepletting | 4.6.19 | 1173 | Cash | 49,000.00 | Training |
| Admin | 2210700 | Director of K.s.g kabarnet | 3.05.2019 | 1166 | 1479 | 140,819.00 | Training |
| Admin | 2210700 | KRA | 3.05.2019 | 1166 | 1480 | 7,681.00 | Training |
| Admin | 2210700 | Mary jepletting | 28.9.18 | 1027 | Cash | 144,200.00 | Training |
| Admin | 2210700 | Mary jepletting | 4.6.19 | 1170 | Cash | 5,000.00 | Training |
| Admin | 2210700 | ABC Bank (comm allowance) | 3.05.2019 | 1181 | 1448 | 105,000.00 | Training |
| Admin | 2210700 | ABC Bank (comm allowance) | 3.05.2019 | 1178 | 1448 | 156,000.00 | Training |
| | | | | | | 870,400.00 | |
| Edu pri | 2630204 | Eldoret chebarus | 2.8.18 | 1016 | 721 | 2,000,000.00 | Edu pri |
| Edu pri | 2630204 | Ngomongo primary school | 2.8.18 | 1017 | 722 | 2,000,000.00 | Edu pri |
| Edu pri | 2630204 | Eldoret gk prison | 28.9.18 | 894 | 757 | 500,000.00 | Edu pri |
| Edu pri | 2630204 | Ainaptich primary school | 1.04.19 | 1103 | 1376 | 850,000.00 | Edu pri |
| Edu pri | 2630204 | Bidii primary school | 1.04.19 | 1104 | 1377 | 1,200,000.00 | Edu pri |
| Edu pri | 2630204 | Charar primary school | 1.04.19 | 1105 | 1378 | 300,000.00 | Edu pri |
| Edu pri | 2630204 | Elgeyo sawmill primary school | 1.04.19 | 1106 | 1379 | 850,000.00 | Edu pri |
| Edu pri | 2630204 | Kabatu primary school | 1.04.19 | 1107 | 1380 | 850,000.00 | Edu pri |
| Edu pri | 2630204 | Kapkei primary school | 1.04.19 | 1108 | 1381 | 800,000.00 | Edu pri |
| Edu pri | 2630204 | Kapkoros primary school | 1.04.19 | 1109 | 1382 | 850,000.00 | Edu pri |
| Edu pri | 2630204 | Kapsoen primary school | 1.04.19 | 1111 | 1383 | 850,000.00 | Edu pri |
| Edu pri | 2630204 | Kaprobu primary school | 1.04.19 | 1110 | 1384 | 300,000.00 | Edu pri |
| Edu pri | 2630204 | Kapsubere primary school | 1.04.19 | 1112 | 1385 | 1,500,000.00 | Edu pri |
| Edu pri | 2630204 | Kimoning primary school | 1.04.19 | 1113 | 1386 | 500,000.00 | Edu pri |
| Edu pri | 2630204 | Kiriswo primary school | 1.04.19 | 1114 | 1387 | 850,000.00 | Edu pri |
| Edu pri | 2630204 | Kombaemit primary school | 1.04.19 | 1115 | 1388 | 850,000.00 | Edu pri |
| Edu pri | 2630204 | Konyalil primary school | 1.04.19 | 1116 | 1390 | 2,000,000.00 | Edu pri |
| Edu pri | 2630204 | Lelaibe primary school | 1.04.19 | 1118 | 1391 | 650,000.00 | Edu pri |
| Edu pri | 2630204 | Manyatta primary school | 1.04.19 | 1119 | 1392 | 300,000.00 | Edu pri |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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| | | | | | | | |
|---------|---------|----------------------------------|-----------|------|------|---------------|---------|
| Edu pri | 2630204 | Maua primary school | 1.04.19 | 1120 | 1393 | 500,000.00 | Edu pri |
| Edu pri | 2630204 | Meibeki primary school | 1.04.19 | 1121 | 1394 | 850,000.00 | Edu pri |
| Edu pri | 2630204 | Mindililwo primary school | 1.04.19 | 1122 | 1395 | 850,000.00 | Edu pri |
| Edu pri | 2630204 | Ngoisa primary school | 1.04.19 | 1123 | 1396 | 300,000.00 | Edu pri |
| Edu pri | 2630204 | Ngomongo primary school | 1.04.19 | 1124 | 1397 | 2,400,000.00 | Edu pri |
| Edu pri | 2630204 | Ruiyobei primary school | 1.04.19 | 1125 | 1398 | 850,000.00 | Edu pri |
| Edu pri | 2630204 | Sosiyo primary school | 1.04.19 | 1126 | 1400 | 1,700,000.00 | Edu pri |
| Edu pri | 2630204 | Kimogoch primary school | 1.04.19 | 1127 | 1401 | 850,000.00 | Edu pri |
| Edu pri | 2630204 | Toloita primary school | 1.04.19 | 1128 | 1402 | 800,000.00 | Edu pri |
| Edu pri | 2630204 | Torochmoi primary school | 1.04.19 | 1129 | 1403 | 850,000.00 | Edu pri |
| Edu pri | 2630204 | Kuryot pri sch | 1.04.19 | 1117 | 1421 | 850,000.00 | Edu pri |
| Edu pri | 2630204 | Tugen estate sec school | 1.04.19 | 1130 | 1405 | 850,000.00 | Edu pri |
| | | | | | | 29,650,000.00 | |
| Edu sec | 2630205 | Livingstone sec school | 2.8.18 | 1018 | 723 | 2,000,000.00 | Edu sec |
| Edu sec | 2630205 | Christ the king kemeliet sec sch | 2.8.18 | 1019 | 724 | 3,000,000.00 | Edu sec |
| Edu sec | 2630205 | Chepkosom sec school | 1.04.19 | 1132 | 1407 | 3,350,000.00 | Edu sec |
| Edu sec | 2630205 | Kemeliet sec school | 1.04.19 | 1134 | 1408 | 2,000,000.00 | Edu sec |
| Edu sec | 2630205 | Livingstone sec school | 1.04.19 | 1135 | 1409 | 5,200,000.00 | Edu sec |
| Edu sec | 2630205 | Seko girls sec school | 1.04.19 | 1136 | 1410 | 2,000,000.00 | Edu sec |
| Edu sec | 2630205 | U.O.E Sec school | 1.04.19 | 1137 | 1411 | 1,500,000.00 | Edu sec |
| Edu sec | 2630205 | Cheburbur sec sch | 25.04.19 | 1152 | 1439 | 1,500,000.00 | Edu sec |
| Edu sec | 2630205 | Koitoror sec sch | 25.04.19 | 1158 | 1440 | 5,000,000.00 | Edu sec |
| Edu sec | 2630205 | Uswa Sec sch | 25.04.19 | 1161 | 1441 | 1,000,000.00 | Edu sec |
| Edu sec | 2630205 | Chelalang sec sch | 3.05.2019 | 1153 | 1458 | 850,000.00 | Edu sec |
| Edu sec | 2630205 | Mumetet sec sch | 3.05.2019 | 1156 | 1459 | 850,000.00 | Edu sec |
| Edu sec | 2630205 | Sosiot sec sch | 3.05.2019 | 1157 | 1460 | 850,000.00 | Edu sec |
| Edu sec | 2630205 | Tachasis sec sch | 3.05.2019 | 1160 | 1461 | 800,000.00 | Edu sec |
| Edu sec | 2630205 | Eld central sec sch | 3.05.2019 | 1154 | 1465 | 650,000.00 | Edu sec |
| Edu sec | 2630205 | Kapnasu sec sch | 3.05.2019 | 1155 | 1467 | 1,500,000.00 | Edu sec |
| Edu sec | 2630205 | St anthony moiben sec sch | 3.05.2019 | 1159 | 1477 | 1,000,000.00 | Edu sec |
| | | | | | | 33,050,000.00 | |
| Edu TER | 2630206 | Moiben tti | 1.04.19 | 1138 | 1412 | 2,000,000.00 | Edu ter |
| | | | | | | 2,000,000.00 | |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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| | | | | | | | |
|-------------|---------|----------------------------------|----------|------|------|------------------|-------------|
| Emergency | 2640200 | Arbabuch pri | 2.8.18 | 1007 | 712 | 200,000.00 | Emergency |
| Emergency | 2640200 | Chemamar pri | 2.8.18 | 1008 | 713 | 200,000.00 | Emergency |
| Emergency | 2640200 | Aic chemungen sec | 2.8.18 | 1009 | 714 | 200,000.00 | Emergency |
| Emergency | 2640200 | Kemeliet pri | 2.8.18 | 1010 | 715 | 400,000.00 | Emergency |
| Emergency | 2640200 | Kiriswo pri | 2.8.18 | 1011 | 716 | 200,000.00 | Emergency |
| Emergency | 2640200 | St marys kimogoch | 2.8.18 | 1012 | 717 | 200,000.00 | Emergency |
| Emergency | 2640200 | Kaplogoi pri sch | 2.8.18 | 1013 | 718 | 200,000.00 | Emergency |
| Emergency | 2640200 | Chepkanga chiefs office | 2.8.18 | 1014 | 719 | 200,000.00 | Emergency |
| Emergency | 2640200 | Chemungen pri | 22.10.18 | 1035 | 770 | 200,000.00 | Emergency |
| Emergency | 2640200 | Moi marulla pri sch | 1.04.19 | 1141 | 1414 | 900,000.00 | Emergency |
| Emergency | 2640200 | Endao primary school | 1.04.19 | 1142 | 1417 | 300,000.00 | Emergency |
| Emergency | 2640200 | Kabuliot pri school | 1.04.19 | 1143 | 1418 | 300,000.00 | Emergency |
| Emergency | 2640200 | Sasitwa pri sch | 1.04.19 | 1144 | 1419 | 300,000.00 | Emergency |
| Emergency | 2640200 | Chepkosom sec school | 1.04.19 | 1145 | 1420 | 300,000.00 | Emergency |
| | | | | | | 4,100,000.00 | |
| Security | 2640507 | Chepkoiel chiefs office | 2.8.18 | 1015 | 720 | 850,000.00 | Security |
| Security | 2640507 | Moiben security lighting project | 2.8.18 | 1020 | 725 | 3,000,000.00 | Security |
| Security | 2640507 | Chepkoiel ap camp | 1.04.19 | 1139 | 1413 | 500,000.00 | Security |
| Security | 2640507 | Moiben chiefs office | 1.04.19 | 1140 | 1416 | 1,700,000.00 | Security |
| Security | 2640507 | Moiben police station | 25.04.19 | 1133 | 1442 | 6,000,000.00 | Security |
| | | | | | | 12,050,000.00 | |
| Environment | 2640510 | Moi marulla pri sch | 2.8.18 | 1024 | 711 | 50,000.00 | Environment |
| | | TOTAL | | | | 50,000.00 | |