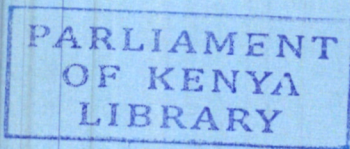


REPUBLIC OF KENYA



*Paper laid by Law
Wednesday 27/11/17
Aged*

OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
CHESUMEI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2016**





OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI

30 SEP 2016

RECEIVED



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

REPORTS AND FINANCIAL STATEMENTS

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – CHESUMEI
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2016**

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

**Reports and Financial Statements
For the year ended June 30, 2016**

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the *National Government Constituencies Development Fund Act, NG-CDF Act, 2015*. The *National Government Constituencies Development Fund (NG-CDF)* is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Harun K. Chebii
3.	Accountant	David Munyao

(d) Fiduciary Oversight Arrangements

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

(e) CHESUMEI NG-CDF Headquarters

Chesumei NGCDF Office,
P.O. Box 40-30300,
CITC Building,
Kapsabet- Kisumu Road
Kapsabet, KENYA

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

**Reports and Financial Statements
For the year ended June 30, 2016**

(a) CHESUMEI NG- CDF Contacts

Telephone: (254) 0721524086, 0720422148
E-mail: chesumeicdf@cdf.go.ke/ hchebii@cdf.go.ke
Website: www.go.ke

(b) CHESUMEI NG- CDF Bankers

Constituency CDF main banker:

Equity Bank, Kapsabet Branch
A/C No. 0490261189435
P.O Box 272-30300
Kapsabet, Kenya

(c) Independent Auditors

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

(d) Principal Legal Adviser

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

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

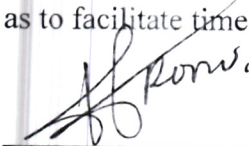
During the Financial Year 2015/2016, Chesumei Constituency was allocated a total of Kshs **107,679,740** for implementation of various projects and programmes. However, by the end of the financial year, Kshs **53,000,000 (approximately 50% of the total allocation)** had been disbursed to the constituency. The budget performance during the financial year was therefore average with the funds received being utilised for the intended purpose.

Key Achievements

- Several classrooms have been built to completion hence increasing enrolment in schools besides improving learning environment.
- During the period under review, over 800 needy students in various secondary schools benefited from bursary. Some of these students are orphans who depend entirely on CDF bursary and well wishers for their school fees.
- There is improved community participation in project identification, implementation and sustainability.
- Through capacity building trainings, the PMCs have demonstrated significant improvement in the management of the various projects being funded by NG-CDF. The quality of the workmanship as well as the absorption rate of the funds disbursed to the projects is quite encouraging.

Challenges and way forward

- Delay in disbursement of funds from the board hence leading to delay in implementation of projects. The sudden lapse of the term of the former CDFC following the commencement of the NG-CDF ACT, 2015 also slowed down the implementation of CDF activities.
- The NG-CDFC therefore recommends timely disbursement of funds to the constituencies so as to facilitate timely implementation of planned activities.



Henry Rono
CHAIRMAN NG CDFC

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

Reports and Financial Statements as at June 30th 2016

For the year ended June 30, 2016

III. STATEMENT OF CDF 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 CDF shall prepare financial statements in respect of that NGCDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

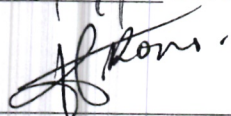
The Accounting Officer in charge of the *Chesumei NGCDF* is responsible for the preparation and presentation of the *NGCDF's* financial statements, which give a true and fair view of the state of affairs of the *NGCDF* for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *NGCDF*; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *NGCDF*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *Chesumei NGCDF* accepts responsibility for the *NGCDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *NGCDF's* financial statements give a true and fair view of the state of *NGCDF's* transactions during the financial year ended June 30, 2016, and of the *NGCDF's* financial position as at that date. The Accounting Officer in charge of the *Chesumei NGCDF* further confirms the completeness of the accounting records maintained for the *NGCDF*, which have been relied upon in the preparation of the *NGCDF's* financial statements as well as the adequacy of the systems of internal financial control.

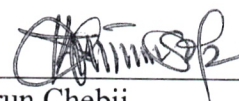
The Accounting Officer in charge of the *Chesumei NGCDF* confirms that the *NGCDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *NGCDF's* funds received during the year under audit were used for the eligible purposes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

Approval of the financial statements

The *NGCDF's* financial statements were approved and signed by the Accounting Officer on 20/9/2016 2016.



Henry Rono
Chairman NGCDFC



Harun Chebii
Fund Account Manager

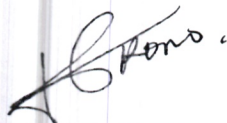
CONSTITUENCYReports and Financial Statements as at June 30th 2016

For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	78,414,670.00	76,244,008.60
Proceeds from Sale of Assets	2	0.00	0.00
Other Receipts	3	0.00	0.00
TOTAL RECEIPTS		78,414,670.00	76,244,008.60
PAYMENTS			
Compensation of Employees	4	1,104,162.00	793,907.00
Use of goods and services	5	7,399,641.00	2,334,905.00
Transfers to Other Government Units	6	49,737,931.00	49,366,700.00
Other grants and transfers	7	37,734,406.00	29,809,633.00
Acquisition of Assets	8	4,800,000.00	0.00
Other Payments	9	0.00	0.00
TOTAL PAYMENTS		100,776,140.00	87,202,445.45*
SURPLUS/DEFICIT		(22,361,470.00)	(10,958,436.85)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The CHESUMEI NGCDF financial statements were approved on 20/9/ 2016 and signed by:



Chairman - CDFC



Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.oagkenya.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund- Chesumei Constituency set out on pages 5 to 20 which comprise statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229 (7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund – Chesumei Constituency for the year ended 30 June 2016

are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well evaluating the overall presentation of the financial statements.

Because of the significance of the matters discussed in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer Opinion

1.0 Presentation and Accuracy of the Financial Statements

A review of the financial statements availed for audit indicated the following anomalies:

- i. The Forward by the chairman indicate that the Chesumei Constituency was allocated Kshs.107,679,740 which sum differs from the approved budget balance of Kshs.107,179,740. The resultant variance of Kshs.500,000 has not been explained.
- ii. Significant accounting policies at VIII (1) indicate that values in these financial statements are rounded to the nearest shilling. However, the financial statements reflect balances that are not rounded-off.

Under the circumstances, the financial statements do not conform to International Public Sector Accounting Standards as prescribed by the Public Sector Accounting Standards Board.

2.0 Use of Goods and Services

2.1 Un supported Expenditure

2.1.1 Office and General Supplies and Services

Included in the use of goods and services balance of Kshs.7,399,641 as disclosed under Note 5 to the financial statements is office and general supplies and services expenditure of Kshs.1,949,886. However, documentary evidence such as payment vouchers, quotations, evaluation and award minutes, invoices, and LPOs in support of the expenditure were not availed for audit verification. In the circumstance, the validity, accuracy and propriety of Kshs.1,949,886 expenditure reportedly incurred on office and general supplies and services in the year under review cannot be confirmed.

2.1.2 Fuel, Oil and Lubricants

Included in use of goods and services balance of Kshs.7,399,641 as disclosed in Note 5 to the financial statement is fuel, oil and lubricants expenditure of Kshs.750,000 analyzed as shown below:

Date	Payment Voucher Number	Cheque Number	Description	Amount (Kshs)
27.11.2015	1290062	1369	Fuel and Lubricants	200,000
26.4.2016	1291132		Fuel and Lubricants	200,000
9.6.2016	1291144	1780	Fuel and Lubricants	150,000
27.10.2015	1290042	1366	Fuel and Lubricants	100,000
14.1.2016	12900107	1677	Fuel and Lubricants	100,000
				750,000

However, quotations, tender evaluation and award minutes, vendor's statements, and vehicle work tickets in support of this expenditure were not availed for audit verification. In the circumstance, the propriety of the Kshs.750,000 expenditure reportedly incurred on fuel, oil and lubricants in the year under review cannot be confirmed.

3.0 Transfers to Other Government Entities

3.1 Unsupported Expenditure

The statement of receipts and payments reflects transfers to other government entities balance of Kshs.49,737,931 relating to funds disbursed to various project management committees. However, actual expenditure returns and acknowledgement letters from institutions that received funds were not availed for audit verification. Under the circumstance, it was not possible to confirm whether the funds totaling Kshs.49,737,931 were actually received and utilized for the intended purposes in the year under review.

3.2 Purchase of Land for Schools

The statement of receipts and payments reflects transfers to other government entities balance of Kshs.49,737,931 which includes Kshs.8,200,000 disbursed for purchase of land as shown below:

Date	Payment Voucher Number	Cheque Number	Project	Activity	Amount (Kshs)
17.2.2016	1290015	1702	Chepketei Primary School	Purchase of land	600,000
23.9.2015	1290029	1342	Chepketei Primary School	Purchase of land	400,000

12.1.2016	1290048	1377	Tironin Primary School	Purchase of land	500,000
25.1.2016	1290097	1753	Tabongenik Primary School	Purchase of land	700,000
4.2.2016	1290120	1747	AIC Nduroto Primary School	Purchase of land	500,000
17.2.2016	1290123	1760	Rongit Primary School	Purchase of land	700,000
22.2.2016	1290151		Kipkoriony Primary School	Purchase of land	500,000
2.2.2016	1290114	EFT	St Pauls Kaptel Girls school	Purchase of land	1,000,000
18.2.2016	12900124	1759	Kamurguiwo Secondary School	Purchase of land	800,000
24.9.2015	1290034	EFT	Emsos T.T.I	Purchase of land	2,000,000
17.7.2016	129006	1307	Kipchunu Dispensary	Purchase of land	500,000
			Total		8,200,000

However, official search reports from the ministry of lands office in Kapsabet, land valuation reports, tender/quotations, tender evaluation and award minutes and land title deeds were not availed for audit verification. Under the circumstance, the validity, propriety and ownership of pieces of land costing Kshs.8,200,000 reportedly purchased during the year cannot be confirmed.

3.3 Transfer to Emsos Technical Training Institute

Included in the transfers to other government entities balance of Kshs.49,737,931 reflected in the statement of receipts and payments is Kshs.10,000,000 disbursed to Kaiboi Technical Training Institute which is also co-funded by the Ministry of Education for the purchase of land and construction of Emsos Technical Training Institute. However, the expenditure had not been approved by the National Government Constituencies Development Fund Board and further, the specific component of the project funded as required by the Section 27 of Constituencies Development Fund Act, 2013 was not disclosed. Further, tender documents, evaluation and award minutes, completion/interim certificates and land title deeds were not availed for audit verification. In the circumstance, the validity, accuracy and propriety of Kshs.10,000,000 expenditure incurred on purchase of land and construction of Emsos Technical Training Institute during the year under review cannot be confirmed.

4.0 Other Grants and Transfers

4.1 Bursary

Included in the other grants and transfers balance of Kshs.37,734,406 reflected in the statement of receipts and payments are bursary disbursements totalling Kshs.18,100,000 which include bursaries disbursed to secondary schools and tertiary institutions of Kshs.8,100,000 and Kshs.10,000,000 respectively. However, minutes of the bursary subcommittee indicating how the beneficiaries were identified and confirming that two co-opted member's, one who must be the area Education Officer seconded from the Ministry of Education as required by Constituencies Development Fund circular reference no.VOL1/111 dated 13 September 2010, were not availed for audit review. In addition, no documentary evidence was provided to confirm acknowledgement of receipt of funds by the named secondary schools and tertiary institutions. Under the circumstances, the management breached the law and as further, the propriety of bursary disbursements of Kshs.18,100,000 for the year under review cannot be confirmed.

4.2 Emergency Projects

Included in the other transfers and grants balance of Kshs.37,734,406 reflected in the statement of receipts and payments is emergency expenditure of Kshs.6,150,000 which includes Kshs.3,950,000 as shown below:

Date	Payment Voucher Number	Cheque Number	Payee	Particulars	Amount (Kshs)
22.9.2015	1290028	Electronic Fund Transfer	RMA Motorts	Purchase of motor vehicle	950,000
15.2.2016	1290133	1761	Kenya Medical Training College Mosoriot	Construction of c/room	700,000
15.2.2016	1291134	1762	Kkapkuto Dairy	Purchase of land	300,000
22.6.2016	1291148	Electronic Fund Transfer	Emsos Technical Training Institute	Purchase of land	2,000,000
			Total		3,950,000

However, the projects funded were not of an emergency nature as required under Section 12(3) of the Constituencies Development Fund Act, 2013. Under the

circumstance, the validity, accuracy and propriety of emergency expenditure of Kshs.6,150,000 for the year under review cannot be confirmed.

5.0 Cash and Cash Equivalent

5.1 Bank Balances

The statement of financial assets as at 30 June 2016 reflects bank balances of Kshs.4,597,534. However, a review of the bank reconciliation statement for the month of June 2016 revealed that cheques totalling Kshs.448,157 had become stale but were reversed in the cashbook. Management did not explain as at 30 June 2016, the failure to reverse the stale cheques. Under the circumstance, the validity and accuracy of bank balance of Kshs.4,597,534 as at 30 June 2016 cannot be confirmed.

5.2 Outstanding Imprests

The statement of assets also reflects Kshs.389,180 outstanding imprests. However, the respective imprest registers and imprest warrants were not availed for audit verification. Under the circumstance, the validity, accuracy, and propriety of Kshs.389,180 outstanding imprests as at 30 June 2016 cannot be confirmed.

6.0 Budgetary Control and Performance

6.1 Budget Performance

During the year under review, Chesumei Constituency fund had an approved budget of Kshs.134,450,925 but incurred an expenditure totalling Kshs.100,776,140 resulting in under-expenditure of Kshs.33,674,785 or approximately 25% of the approved budget as shown below:

Expense Item	Approved Budget	Actual Expenditure (Kshs)	Under Expenditure (Kshs)	Budget Utilisation
Compensation of employees	2,160,064	1,104,162	1,055,902	51
Use of goods and services	9,435,283	7,399,641	2,035,642	78
Transfers to Other Government Units	69,237,931	49,737,931	19,500,000	72
Other grants and transfers	48,417,647	37,734,406	10,683,241	71
Acquisition of Assets	5,200,000	4,800,000	400,000	92
Total	134,450,925	100,776,140	33,674,785	75

Non-utilization of funds indicates that services and approved programs were not delivered, and therefore, the budget did not meet the intended objectives of improving service delivery to the constituents. Alternatively, the management may have over budgeted on its activities.

6.2 Project Implementation

During the financial year 2015/2016, an amount of Kshs.100,967,029 was spent towards Implementation of 120 projects as detailed below:

Institution/School	Sub Project/Activities	Allocation (Kshs)	Payments (Kshs)	Cumulative	Status
ACK Lagat High School	Construction of dormitory	2,000,000	2,000,000	80%	Ongoing
ACK St Marks Kabaa Primary	Renovation 5 classrooms	500,000	500,000	70%	ongoing
AGC Ngeny primary	Renovation of 5 classrooms	500,000	500,000	100%	
AIC Kapcheluch Primary	Completion of 2 classrooms	700,000	700,000	90%	ongoing
AIC Kapkongony primary	Construction of 1 classroom	400,000	400,000	100%	Complete
AIC Kaptel Academy	Renovation of 3 classrooms	500,000	500,000	80%	ongoing
ICc Kechire secondary	Completion of 5 classrooms	800,000	800,000	90%	Ongoing
AIC Kosirai Girls	Completion of administration block	1,000,000	1,000,000	100%	Complete
AIC Kunurter primary	Planting trees and water harvesting	100,000	100,000	80%	Ongoing
AIC Kunurter primary	Construction 8 pit toilets to completion	300,000	300,000	100%	Complete
AIC Moi Kapkuto Secondary	Construction of laboratory/equipping	500,000	500,000	90%	Ongoing
AIC Nduroto primary	Purchase of 0.6 acre of land	500,000	500,000	100%	Complete
AIC Saniak Academy	construction of Dining Hall	500,000	500,000	0%	
Aic Tamboiyo Secondary	Construction of 4 classrooms/purchase of land	800,000	800,000	80%	Ongoing
Amai Primary	Completion of 2 classrooms	600,000	600,000	60%	Ongoing
Belekenya Primary	Planting trees and water harvesting	200,000	200,000	90%	Ongoing
Belekenya TBC	General copletion of TBC	300,000	300,000	100%	
Birei primary	Construction of 1 classrooms to completion	600,000	600,000	80%	Ongoing
Biribiriet Primary	Construction of 1classrooms to completion	400,000	400,000	0%	
Bursary secondary Schools	Bursary to needy students	8,000,000	8,000,000	100%	On-going
Bursary Tertiary	Bursary to needy students	11,000,000	11,000,000	100%	On-going
Capacity Building	Undertake training	800,000	177,000	22%	On-going
Chebil Primary	Completion of classrooms and administration block-plastering, painting and general finishes.	600,000	600,000	60%	Ongoing
Cheirut Primary	Construction of 1 classroom to completion.	400,000	400,000	100%	Complete
Chemundu Secondary	Completion of classrooms	600,000	600,000	40%	Ongoing
Chemundu Secondary	Planting trees and water harvesting	200,000	200,000	50%	Ongoing

Chemuswa Secondary	Construction of Dining hall	1,000,000	1,000,000	0%	
Chepketei Primary	Purchase of 1 acre of land	600,000	600,000	100%	Complete
Cheptwolio Secondary	Completion of dormitory	500,000	500,000	100%	Complete
Committee Expense	payment of committee allowances	1,800,000	1,630,820	91%	On-going
Committee Expense	Committee expenses	2,000,000	1,860,530	93%	On-going
Constituency Sports Tournaments	Carry out Constituency Tournament	1,500,000	1,500,000	100%	Complete
Emergency Fund	Unpredicted calamities	5,767,647	4,250,000	74%	On-going
Emsos Primary	Completion of 1 classroom-plastering, painting and general finishes	500,000	500,000	100%	Complete
Fr Khun Primary	Repair of Dining Hall	400,000	400,000	100%	Complete
Fr Toror Primary	Construction of 2 classrooms	600,000	600,000	70%	Ongoing
Goods and Services	purchase of fuel and stationary	2,460,784	1,638,770	67%	On-going
Goods and Services	Purchase of fuel and stationary	451,309	448,309	99%	On-going
Itigo Chiefs Office	Construction Of Chiefs Office	500,000	500,000	60%	Ongoing
Itigo Girls	Completion of Home science Lab	1,000,000	1,000,000	90%	Ongoing
Itigo Primary	Renovation of 5 classrooms.	600,000	600,000	80%	Ongoing
Jerusalem Primary	Construction of 1 classroom to completion.	400,000	400,000	80%	Ongoing
Kabilo Primary	Construction of 2 classrooms	600,000	600,000	100%	Complete
Kabutie Primary	Purchase of 1 acre and construction of 1 classroom to completion.	1,500,000	-	0%	
Kamakonge TBC	Completion	500,000	500,000	100%	
Kamoiwo Ap Camp	Construction of AP Office	500,000	500,000	60%	Ongoing
Kamurguiwo Secondary	Purchase of 1 acre land	800,000	800,000	100%	Complete
Kapchepkok Secondary	Completion of 2 classrooms.	600,000	600,000	20%	Ongoing
Kapkechui Girls	Construction of dormitory	800,000	800,000	20%	Ongoing
Kapkechui Primary	construction of 1 classroom	400,000	400,000	80%	Ongoing
Kapkibimbir Primary	Renovation 5 classrooms	400,000	400,000	80%	Ongoing
Kapkitara Primary	Construction of 2 classrooms	600,000	600,000	70%	Ongoing
Kapkobis Primary	Construction of 2 classrooms	600,000	600,000	40%	Ongoing
Kapkoimet Primary	Construction of 2 classrooms	500,000	500,000	40%	Ongoing
Kapkonjusmo Primary	construction of 1 classroom	400,000	400,000	50%	Ongoing
Kapngingich Primary	construction of 1 classroom	400,000	400,000	100%	Complete
Kapsisiywa Secondary	Construction of dining hall	600,000	600,000	90%	Ongoing

Kaptabongen Primary	Construction of 2 classrooms	600,000	600,000	50%	Ongoing
Kaptel Boys	Planting trees and water harvesting	200,000	200,000	100%	On-going
Kaptidil Chiefs Office	Completion Of Chiefs Office	600,000	600,000	90%	Ongoing
Kaptidil Secondary	Construction of dining hall	800,000	800,000	0%	
Kechire Primary	Renovation 3 classrooms	300,000	300,000	80%	Ongoing
Kimondi Secondary	Construction of 2 classrooms.	800,000	800,000	100%	Complete
Kingwal Primary	Renovation 4 classrooms	400,000	400,000	100%	complete
Kipchunu Primary	construction of 1 classroom	400,000	400,000	100%	Complete
Kipkongorwo Secondary	Construction of 2 classroom	800,000	800,000	100%	Complete
Kipkoriony Primary	Purchase of 2 acre of land	500,000	500,000	50%	Ongoing
Kipsasuron primary	Renovation of 4 classrooms	400,000	400,000	100%	complete
Kipsinende Primary	construction of 1 classroom	400,000	400,000	100%	Complete
Kipsirwa Primary	construction of 1 classroom	400,000	400,000	100%	Complete
Kipsirwo-Kapsisiywa Road	Gravelling of 3.5 km	1,000,000	1,000,000	100%	complete
Kiptuiya Chiefs Office	Construction Of Chiefs Office	600,000	600,000	50%	Ongoing
Kiptuiya Primary	Renovation of offices	400,000	400,000	100%	Complete
Kiptuiya Secondary	Construction of 2 classrooms	800,000	800,000	0%	
Kiptuiya Secondary	Planting trees and water harvesting	100,000	100,000	100%	Complete
Kisabei- Kamaba-Road	Gravelling of 4km	1,000,000	1,000,000	100%	Complete
Kokwet Secondary	Construction of dining hall and purchase land	1,500,000	1,500,000	40%	
Kombe Chiefs Office	Completion Of Chiefs Office	600,000	600,000	80%	Ongoing
Kombe Secondary	Purchase of school bus	1,000,000	1,000,000	0%	
Kosirai High School	Construction of laboratory	800,000	800,000	0%	
Lelboinet Primary	construction of 1 classroom	400,000	400,000	100%	Complete
Lelmokwo Academy	Planting trees and water harvesting	100,000	100,000	0%	
Lelmokwo Secondary	Construction of dormitory	2,000,000	2,000,000	0%	
Martin lel Secondary	Completion of laboratory	700,000	700,000	100%	Complete
Mocks & CATS	Printing and distribution of Mocks and CATs	1,000,000	100,000	100%	On-going
Moi sirgoi Secondary	Construction of lab	1,500,000	1,500,000	0%	
Mosoriot Secondary	Planting trees and water harvesting	200,000	200,000	80%	Ongoing
Mutwot Secondary	Construction of classrooms	900,000	900,000	30%	Ongoing
Mwein Primary	construction of 2 classrooms	600,000	600,000	100%	Complete
Mwein Secondary	Construction of 2 classrooms	700,000	700,000	80%	Ongoing
Mwein Secondary	Planting trees and water harvesting	100,000	100,000	80%	Ongoing

Namgoi Mixed	Fixing of windows and, painting, floor finishing, plumbing and electricity installation.	3,000,000	3,000,000	95%	Ongoing
Namgoi Primary	Renovation of 5 classrooms	600,000	600,000	80%	Ongoing
Nandi Primary	Construction of modern toilets to completion.	800,000	800,000	100%	Complete
Ngatatia Primary	Completion of 2 classrooms	600,000	600,000	100%	Complete
Ngechek Primary	Construction of 2 classrooms	800,000	800,000	40%	Ongoing
Ngechek Secondary	Construction of dining hall	1,000,000	1,000,000	60%	Ongoing
Purchase of Equipment	Purchase of photocopiers staplers etc	400,000	-	0%	
Rongit Primary	Purchase of 1 acre of land	700,000	700,000	100%	Complete
Samoo Secondary	Construction of 2 classrooms	600,000	600,000	100%	Complete
Samoo Secondary	Planting trees and water harvesting	200,000	200,000	100%	Complete
Saniak Secondary	Completion of dormitory	1,000,000	1,000,000	80%	Ongoing
SDA Sironoi	Renovation of 2 classrooms	500,000	500,000	90%	Ongoing
Sikisiket Primary	Construction of 2 classrooms	600,000	600,000	70%	Ongoing
St Francis Girls	Construction of dining hall	1,000,000	1,000,000	45%	Ongoing
St Luke Preparatory	Construction of Administration	500,000	500,000	90%	Ongoing
St Patrick Ndaptabwa	Construction of dormitory	1,000,000	1,000,000	100%	Complete
St Pauls Kamonjil Secondary	Completion of laboratory	800,000	800,000	90%	Ongoing
St Pauls Kaptel Girls	Purchase of 2 acre of land	1,000,000	1,000,000	100%	Complete
St Peters Chemamul	Construction of Boys dormitory	800,000	800,000	60%	Ongoing
St Peters Chemamul	Planting trees and water harvesting	200,000	200,000	100%	Complete
St Sylvester Girls	Construction of classrooms	600,000	600,000	100%	On-going
Staff Salaries	Payment of staff salaries	1,600,000	761,600	48%	On-going
Tabongen Primary	Construction of 2 classrooms and purchase of land	1,100,000	1,100,000	90%	Ongoing
Tilalwa Primary	Construction of 2 classrooms	600,000	600,000	30%	Ongoing
Tironin Primary	Purchase of 0.6 acre of land and construction of 1 classroom to completion.	900,000	900,000	100%	Complete
Tuigoin Primary	Construction of 2 classrooms	600,000	600,000	100%	Complete
Tuloi Primary	Construction of 2 classrooms	600,000	600,000	40%	Ongoing
Tungurwet Primary	Completion of 2 classrooms	400,000	400,000	80%	Ongoing
Tuyobei Primary	Construction of 2 classrooms	700,000	700,000	50%	Ongoing
		107,879,740	100,967,029.00		

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund – Chesumei Constituency for the year ended 30 June 2016

According to the status report, sixty three (63) projects with budget of Kshs.44,400,000 were complete, forty five (45) projects were ongoing, while twelve projects (12) had not been started. No reasons were however, provided as to why the fifty seven (57) projects were still not completed when all funds for their implementation had been received by the CDF. As a result, the residents of Chesumei failed to benefit from the projects that were not implemented as budgeted in the year under review.

6.3 Project Verification

Further, during the year under review, 15 projects with budgeted to cost Kshs.18,500,000 in aggregate were verified and the observation highlighted as shown below:

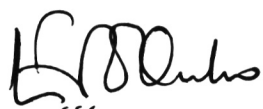
	Project	Activity	Amount (Kshs)	Remarks
1	St Patrick Ndaptabwa	Purchase of land	900,000	The land was not demarcated
2	Emsos TTI	Construction of Emsos TTI	8,00,000	90% complete with an exception of electrification and water connections
3	Aic Tamboiyo Secondary School	Purchase of land	800,000	The land was not demarcated
4	Chemuswa Secondary School	Construction of Classrooms	1,000,000	Project not yet started
5	Kipsinende Primary School	Construction of one classroom	400,000	Complete and in use
6	Kosirai High School	Construction of laboratory-foundation and walling.	800,000	On going
7	Kipsirwa Primary School	Construction of 1classrooms to completion.	400,000	Complete and in use
8	Mutwot Secondary School	Construction of 3 classrooms to completion.	900,000	Ongoing
9	Mwein Secondary School	Construction of 2 classrooms to completion.	700,000	Ongoing
10	Ngechek Secondary School	Construction of ongoing dining hall-Roofing works.	1,000,000	Ongoing
11	Samoo Secondary School	Construction of 2 classrooms to completion	600,000	Complete
12	Kamurguiwo Secondary School	Construction of two classrooms	1,000,000	Complete and in use

13	Ngechek Secondary School	Construction of ongoing dining hall-Roofing works.	1,000,000	Ongoing
14	Kapchepkok Secondary School	Construction of two classrooms	1,000,000	Complete and in use
15	Kechire Secondary School	Renovation of 3 classrooms- repair of floors, window panes and painting	600,000	Complete and in use
	Total		19,100,000	

Six out of the fifteen (15) projects, were complete and in use at the time of the audit while seven (7) were on going. In addition, two institutions had acquired land at a total cost of Kshs.1,700,000 but did not avail ownership documents for the pieces of land acquired. Consequently ownership of land bought for Kshs.1,700,000 during the year under review cannot be confirmed.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



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

Nairobi

02 November 2017

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- CHESUMEI
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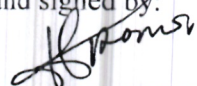
Reports and Financial Statements as at June 30th 2016

For the year ended June 30, 2016

V. STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10A	4,597,534.00	26,771,184.55
Cash Balances (cash at hand)	10B	0.00	0.00
Outstanding Imprests	11	389,180.00	577,000.00
TOTAL FINANCIAL ASSETS		4,986,714.00	27,348,184.55
REPRESENTED BY			
Payables-Retention	12	0.00	0.00
Fund balance b/fwd	13	27,348,185.00	38,306,620.00
Surplus/Deficit for the year		(22,361,470.00)	(10,958,436.45)
Prior year adjustments	14	0.00	0.00
NET FINANCIAL POSITION		4,986,714.00	27,348,184.55

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The CHESUMEI NGCDF financial statements were approved on 20/9/2016 and signed by:



Henry Rono
Chairman - NGCDFC



Harun Chebii
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- CHESUMEI
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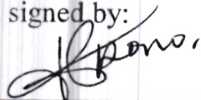
Reports and Financial Statements as at June 30th 2016

For the year ended June 30, 2016

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	78,414,670.00	76,244,008.60
Other Receipts	3	0.00	0.00
Payments for operating expenses			
Compensation of Employees	4	1,104,162.00	793,907.00
Use of goods and services	5	7,399,641.00	2,334,905.00
Transfers to Other Government Units	6	49,737,931.00	49,366,700.00
Other grants and transfers	7	37,734,406.00	29,809,633.00
Other Payments	9	0.00	0.00
Adjusted for:			
Adjustments during the year		0.00	0.00
Net cash flow from operating activities		(22,361,470.00)	(10,958,436.40)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0.00	0.00
Acquisition of Assets	8	4,800,000.00	(0.00)
Net cash flows from Investing Activities		4,800,000.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT		0.00	0.00
Cash and cash equivalent at BEGINNING of the year	13	27,348,185.00	38,306,620.00
Cash and cash equivalent at END of the year		4,986,714.00	27,348,184.55

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The CHESUMEI NGCDF financial statements were approved on 20/9/ 2016 and signed by:



Chairman CDFC



Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – CHESUMEI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

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	107,679,740	26,771,185	134,450,925	78,414,669.75	56,036,254.80	58
Proceeds from Sale of Assets	-			-	-	
Other Receipts	-			-	-	
TOTAL RECEIPTS	107,679,740	26,771,185	134,450,925	78,414,669.75	56,036,254.80	58
PAYMENTS						
Compensation of Employees	1,600,000	560,064	2,160,064	1,104,162.00	1,055,902.00	51
Use of goods and services	7,512,093	1,923,190	9,435,283	7,399,641.00	2,035,642.00	78
Transfers to Other Government Units	63,200,000	6,037,931	69,237,931	49,737,931.00	19,500,000.00	72
Other grants and transfers	34,967,647	18,250,000	53,217,647	37,734,406.00	15,483,241.00	71
Acquisition of Assets	400,000		400,000	4,800,000.00	(4,400,000.00)	
TOTALS	107,679,740.00	26,771,185.00	134,450,925.00	100,776,140.00	33,674,785.00	25

The CHESUMEI NGCDF financial statements were approved on 20/9/2016 2016 and signed by:


Chairman NGCDF


Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – CHESUMEI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – CHESUMEI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

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

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
CDF Board			
	AIE No. A790773	25,414,669.65	7,300,000.00
	AIE NO.A724207	10,000,000.00	11,165,868.00
	AIE NO.A820541	10,000,000.00	18,114,669.00
	AIE NO.A	10,000,000.00	14,248,801.85
	AIE NO.A820713	23,000,000.00	25,414,669.75
		78,414,670.00	76,244,008.60
(other constituency e.g, parent constituency)		0.00	0.00
TOTAL		78,414,670.00	76,244,008.60

2. PROCEEDS FROM SALE OF ASSETS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from sale of office and general equipment	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	0.00	0.00
Total	0.00	0.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – CHESUMEI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2015 - 2016	2014- 2015
	Kshs	Kshs
Interest Received	0.00	0.00
Rents	0.00	0.00
Receipts from Sale of tender documents	0.00	0.00
Other Receipts Not Classified Elsewhere	0.00	0.00
Total	0.00	0.00

4. COMPENSATION OF EMPLOYEES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	1,104,162.00	793,907.00
Basic wages of casual labour	0.00	0.00
Personal allowances paid as part of salary	0.00	0.00
House allowance	0.00	0.00
Transport allowance	0.00	0.00
Leave allowance	0.00	0.00
Gratuity	0.00	0.00
Other personnel payments	0.00	0.00
Total	1,104,162.00	793,907.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – CHESUMEI
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Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	-	218,201.00
Office rent	180,000.00	-
Communication, supplies and services	0.00	0.00
Domestic travel and subsistence	0.00	0.00
Printing, advertising and information supplies & services	0.00	0.00
Rentals of produced assets	0.00	0.00
Training expenses	0.00	0.00
Hospitality supplies and services	0.00	0.00
Committee expenses	1,436,827.00	1,264,500.00
Committee allowances	3,044,620.00	3,626,000.00
Insurance costs	0.00	0.00
Specialized materials and services	0.00	0.00
Office and general supplies and services	1,949,886.00	2,116,704.45
Fuel ,Oils & Lubricants	750,000.00	-
Other operating expenses	0.00	0.00
Routine maintenance – vehicles and other transport equipment	38,308.00	0.00
Routine maintenance – other assets	0.00	0.00
Total	7,399,641.00	7,225,405.45

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – CHESUMEI
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Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	20,400,000.00	19,715,000.00
Transfers to secondary schools (see attached list)	17,837,931.00	26,650,000.00
Transfers to tertiary institutions (see attached list)	10,000,000.00	0.00
Transfers to health institutions (see attached list)	1,500,000.00	3,001,700.00
TOTAL	49,737,931.00	49,336,700.00

7. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016 Kshs	2014- 2016 Kshs
Bursary – secondary schools (see attached list)	8,100,000.00	9,346,732.00
Bursary – tertiary institutions (see attached list)	10,000,000.00	0.00
Bursary – special schools (see attached list)	0.00	0.00
Mock & CAT (see attached list)	2,000,000.00	0.00
Water projects (see attached list)	0.00	0.00
Agriculture projects (see attached list)	1,450,000.00	1,000,000.00
Electricity projects (see attached list)	0.00	0.00
Security projects (see attached list)	3,000,000.00	800,000.00
Roads projects (see attached list)	4,134,406.00	11,257,901.00
Sports projects (see attached list)	1,500,000.00	1,200,000.00
Environment projects (see attached list)	1,400,000.00	1,400,000.00
Emergency projects (see attached list)	6,150,000.00	4,805,000.00
Total	37,734,406.00	29,809,633.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – CHESUMEI
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Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Purchase of Buildings	0.00	0.00
Construction of Buildings	0.00	0.00
Refurbishment of Buildings	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	4,800,000.00	0.00
Overhaul of Vehicles and Other Transport Equipment	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	0.00	0.00
Purchase of Office Furniture and General Equipment	0.00	0.00
Purchase of ICT Equipment, Software and Other ICT Assets	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00	0.00
Acquisition of Land	0.00	0.00
Acquisition of Intangible Assets	0.00	0.00
Total	4,800,000.00	0.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – CHESUMEI
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Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015
	Kshs	Kshs
<i>Equity Bank, Account No. 0490261189435</i>	4,597,534.30	26,771,184.15
Total	4,597,534.30	26,771,184.15

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Fund Account Manager</i>				389,180.00
Total				<u>389,180.00</u>

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	26,771,184.55	37,139,620.00
Cash in hand	0.00	0.00
Imprest	577,000.00	1,167,000.00
Total	27,348,184.55	38,306,620.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – CHESUMEI
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2016**

ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	0.00	0.00
Buildings and structures	0.00	0.00
Transport equipment	4,800,000.00	0.00
Office equipment, furniture and fittings	975,000.00	975,000.00
ICT Equipment, Software and Other ICT Assets	0.00	0.00
Other Machinery and Equipment	0.00	0.00
Heritage and cultural assets	0.00	0.00
Intangible assets	0.00	0.00
Total	5,775,000.00	975,000.00

