

REPUBLIC OF KENYA



*Paper laid by the
Leader of majority party
m.p.
Tuesday 11/10/2018*

OFFICE OF THE AUDITOR-GENERAL



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REPORT



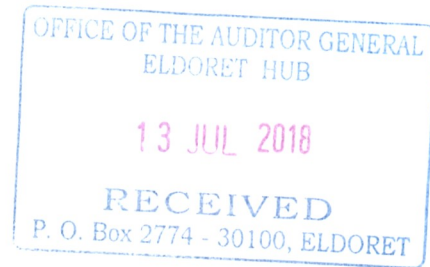
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
KESSES CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
KESSES CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
KESSES CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2017**

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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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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 Kesses Constituency's day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Gloria Mwasi
3.	Accountant	Winstone Kalema

(d) Fiduciary Oversight Arrangements

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

NGCDF Office Building.
P.O. Box 6742-30100
Wareng Sub-County Headquarters
Eldoret KENYA

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KESSES
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2017**

(f) KESSES NGCDF Contacts

Telephone: (254) 0722 864244
E-mail: Kesses@cdf.go.ke
Website: www.go.ke

(g) KESSES NGCDF Bankers

1. Cooperative Bank -Eldoret Branch
Account No 01141443590500

(h) Independent Auditors

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

(i) 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)

On behalf of the National Government Constituency Development fund committee Kesses, I wish to reiterate that the budget performance as at 30th June 2017 in all the sectors was perfect despite the fact that half of the total approved funds was released by the Board. Half of the total projects earmarked for unremitted funds are still waiting to kick off.

Key achievements through National Government constituency Development Fund is enormous. Many projects initiated by NGCDF such as construction of many schools, purchase of school buses, availability of bursary kitty, health facilities, sports, environment, capacity building, have transformed the community by alleviating poverty through improvement in health, school enrolment as a result of better facilities, better standard of living by improved saving and capacity empowerment.

The challenges are equally there .almost everybody in the constituency look at NGCDF for help in all the sectors. To meet the community demand is almost impossible because NGCDF has become the only house hold name in terms of community development. Devolved function came as a blow to the communities who had witnessed enormous development record in all the strategic sectors of our economy.

The way forward is to increase the funding to meet the unending demand of the constituents.

The financial year 2016/2017 has been a year of tremendous growth in terms of projects within the constituency and this has seen a number of development projects taking place within the constituency courtesy of Kesses NGCDFC.

We wish to encourage more funding to the kitty so that development may be accelerated at constituency level


Sign.....
CHAIRMAN NGCDFC



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KESSES
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the KessesNGCDF 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, 2017. 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 KessesNGCDF accepts responsibility for the NGCDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2015, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the KessesNGCDF 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 KessesNGCDF 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 11/07/2018 2018.



Fund Account Manager



Chairman

REPUBLIC OF KENYA

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NAIROBI



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- KESSES CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund- Kesses Constituency set out on pages 5 to 38, which comprise the statement of assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund- Kesses Constituency as at 30 June 2017, 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 do not comply with the National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1.0 Transfers to Other Government Units

1.1 Un-Supported Expenditure

The statement of receipts and payments for the year ended 30 June 2017 reflects transfers to other government units figure of Kshs.50,470,000 which comprises transfers to primary schools' figure of Kshs.27,370,000, transfers to secondary schools amount of Kshs.22,900,000 and to health institutions amount of Kshs.200,000 to fund various projects that were to be implemented by project management committees. However, the actual expenditure returns together with supporting documents and acknowledgement

Report of the Auditor-General on the Financial Statements of the National Government Constituencies Development Fund- Kesses Constituency for the year ended 30 June 2017

letters from the respective project management committees availed for audit verification accounted for only Kshs.900,000 leaving Kshs.49,570,000 un-supported.

Under the circumstances, it was not possible to confirm whether the total transfers of Kshs.49,570,000 was actually received by the institutions and utilized towards the planned projects during the year under review.

1.2 Renovation of Classrooms at Cheptiret Primary School

Included in the transfers to other government units figure of Kshs.50,470,000 is an amount of Kshs.27,370,000 in respect of transfer to primary schools out of which an amount of Kshs.350,000 was disbursed to Cheptiret Primary School for renovation of 20 classrooms. The works to be done included painting the roofs, plastering floors and replacement of window panes. However, audit inspection of the project in June 2018 revealed that although the renovation works were complete, the floors in respect of three (3) classrooms had major cracks which is an indication of poor workmanship and therefore there was no value for money spent on the project. In addition completion certificate and hand over report were not availed for audit review.

Consequently, the propriety of the expenditure of Kshs.350,000 incurred on renovation of the classrooms could not be confirmed.

1.3 Procurement of School Bus for Koiluget Secondary School

Included also in the transfers to other government units figure of Kshs.50,470,000 is transfer to secondary schools amount of Kshs.22,900,000 out of which an amount of Kshs.3,000,000 was disbursed to Koiluget Secondary School for purchase of a school bus. The Project Management Committee (PMC) invited quotations for the purchase of a 33 seater luxury body bus and the evaluation done on 26 May 2016. According to the evaluation minutes, four (4) bidders submitted quotations after which the tender was awarded to the second highest bidder to supply the school bus at cost of Kshs.5,020,000 excluding insurance. Subsequently, three (3) instalments of Kshs.995,000 each, all totalling to Kshs.2,985,000 were made to the firm indicated as deposit for the purchase of a 51 seater bus. According to the acknowledgement of payments by the motor company on 21 October 2016, it indicated that the deposit was in respect of a 51 seater luxury bus. Available information revealed that on 23 December 2016, the motor company wrote to the school informing the management that the 51 seater bus Isuzu FRR was ready for branding/registration and need to pay the balance of Kshs.3,251,720 out of the price of Kshs.6,236,720 and insurance for one year amounting to Kshs.264,969.

However, the tender documents including, tender opening minutes, notification and acceptance letters, signed contract agreement, and performance bond guarantee were not availed for audit verification.

Further, the management has not provided any information including CDFC approval of variation from a 33 seater bus costing Kshs.5,020,000 to 51 seater costing Kshs.6,236,720 a variation of Kshs.1,216,720 or 24% contrary to Section 139(1) (4)(b)

of the Public Procurement and Assets Disposal Act, 2015 which states that the quantity variation for goods and services does not exceed fifteen (15%) per cent of the original contract quantity.

In addition, as at the time of audit in June 2018 there was no evidence that the bus had been supplied which is over 20 months since the deposit of Kshs.2,985,000 was made.

Consequently, the propriety of the expenditure of Kshs.2,985,000 disbursed towards the purchase of the school bus could not be confirmed.

2.0 Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.28,704,480 for the year ended 30 June 2017 which includes bursaries to secondary schools amounting to Kshs.10,610,000 and bursaries to tertiary institutions amounting to Kshs.6,795,000 all totalling to Kshs.17,405,000. Although the bursary disbursements during the year were done by CDFC bursary subcommittee, the subcommittee as constituted did not co-opt two members one who must be the area education officer or representative of the of Ministry of Education as required by Constituencies Development Fund Board circular VOL1/111 dated 13 September 2010. In addition, only an amount of Kshs.945,000 was supported as having been received by the recipient institutions hence leaving Kshs.16,460,000 un-supported.

Consequently, the propriety of the bursary disbursements amounting to Kshs.16,460,000 could not be confirmed.

3.0 Unaccounted for Fuel

The statement of receipts and payments reflects use of goods and services amount of Kshs.5,318,132 which include Kshs.389,942 paid to a petroleum dealer for supply of fuel in bulk. However, quotations, evaluation and award minutes, fuel register, supplier statement and work tickets showing how the fuel purchased was utilized were not availed for audit review.

Consequently, the propriety of the expenditure of Kshs.389,942 on fuel could not be confirmed.

4.0 Cash and Cash Equivalent

4.1 Bank Balance

The statement of assets and liabilities as at 30 June 2017 reflects a bank balance of Kshs.4,386,789. An audit review of the bank reconciliation statement for the month of June 2017 showed un-presented cheques amounting to Kshs.1,914,390 out of which cheques amounting to Kshs.1,027,709 were dated 3 August 2016 and earlier and were therefore stale. Further cheques totalling Kshs.635,851 out of the balance of un-presented cheques amounting to Kshs.886,680 had not been cleared by 31 December 2017 and were therefore stale. Further, as at the time of audit in June 2018, all the stale cheques

totalling to Kshs.1,663,559.55 had not been written back to the cash book and replaced and no reason was given for not clearing these stale cheques.

The bank reconciliation statement further reflects payments in bank statement not recorded in cash book amounting to Kshs.56,609.60 relating to bank charges which were also not recorded in the cashbook.

Consequently, the accuracy and validity of the bank balance of Kshs. Kshs.4,386,789 could not be confirmed.

4.2 Long Outstanding Imprest

The statement of assets and liabilities as at 30 June 2017 reflects outstanding imprests balance of Kshs.99,500. Available information revealed that the outstanding imprest was issued to the Fund Account Manager and has been outstanding for long. No justification was provided for failure to surrender or recover the imprest from the Manager's salary as required by the Public Finance Management (National Government) Regulations, 2015. Although management has indicated that the imprest has since been surrendered, the surrender voucher together with supporting documents were however not provided for audit verification.

Under the circumstances, the propriety of the outstanding imprest balance of Kshs.99,500 could not be confirmed.

5.0 Variances in the Project Management Committee (PMC) Account Balances

Note 15.4 to the financial statements indicate Project Management Committee bank account balances amounting to Kshs.2,279,532 as at 30 June 2017 while Annex 5 to the financial statements reflects total balance of Kshs.2,290,543.40 resulting to an unreconciled variance of Kshs.11,011. In addition, the cashbooks, bank reconciliation statements, certificate of bank balances and bank statements in support of the Project Management Committee bank account balances were not availed for audit review.

Consequently, the accuracy, validity and existence of the disclosed Project Management Committee balance of Kshs.2,279,532 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements, except for the matters described in

Report of the Auditor-General on the Financial Statements of the National Government Constituencies Development Fund- Kesses Constituency for the year ended 30 June 2017

the Basis for Adverse Opinion section, I have determined that there are no other Key Audit Matters to communicate in my report.

Other Matter

1.0 Budgetary Control and Performance

1.1 Budgetary Performance

The National Government Constituencies Development Fund - Kesses Constituency had an approved budget of Kshs.132,739,684 for the financial year 2016/2017. During the same period, the Fund recorded expenditure of Kshs.87,305,120 or approximately 66% of the budget resulting in an under expenditure of Kshs.45,434,564 or 34% of the budget as detailed below:

Item	Approved Budget (Kshs)	Expenditure (Kshs)	Under absorption (Kshs)	Under Absorption (%)
Compensation of Employees	2,667,610	1,699,422	968,188	36
Use of goods and services	9,072,988	5,318,132	3,754,856	41
Transfers to Other Government Units	74,147,910	50,470,000	23,677,910	32
Other grants and transfers	45,426,945	28,704,480	16,722,465	37
Other Payments	1,424,231.00	1,113,086	311,145	22
Total	132,739,684	87,305,120	45,434,564	34

Non-utilization of funds is an indication that services and approved programs were not delivered, and therefore the budget did not meet the intended objectives of improving delivery of goods and services to the residents of Kesses Constituency.

Project Implementation Status

According to the project implementation status report availed for audit, the National Government Constituencies Development Fund- Kesses Constituency had budgeted to spend Kshs.120,122,755 towards the implementation of two hundred and nine (208) projects where Kshs.79,174,480 or approximately 66 % was disbursed to one hundred and twenty one (121) projects while eighty seven (87) projects with a budget of Kshs.40,948,275 were not funded during the year as shown below:

No	Project Name	Project Activities	Budgeted Amount (Kshs)	Amount Disbursed (Kshs)	Completion Rate (%)	Remarks
1	Chuchuniat Pri Sch	Completion of administration block	300,000	300,000	95	Complete
2	St Catherine Kahuho	Construction of one classroom.	450,000	450,000	100	Complete

Report of the Auditor-General on the Financial Statements of the National Government Constituencies Development Fund- Kesses Constituency for the year ended 30 June 2017

3	Silaga Pri School	Construction of one classroom.	450,000	450,000	100	Complete
4	Toror Pri School (15-16)	Construction of one classroom.	450,000	450,000	100	Complete
5	Mugundoi Pr School	Construction of girls dormitory	700,000	700,000	100	Complete
6	Rongai Pri School	Construction of one classroom.	450,000	450,000	100	Complete
7	Asururiet Pri School	Construction of one classroom.	450,000	450,000	100	Complete
8	Ndungulu Pri School	Construction of one classroom.	450,000	450,000	100	Complete
9	Koitebes Pri School	Renovation of 5 classrooms	500,000	500,000	100	Complete
10	St. Cornelius Tilolwo Pri	Construction of one classroom.	450,000	450,000	100	Complete
11	Kapyemit Pri School	Final payment for 2 acres of land bought by cdf	150,000	150,000	100	Complete
12	Mogochoret Pri School	Completion of three classrooms	300,000	300,000	100	Complete
13	Sambul Pri School	Construction of one classroom.	450,000	450,000	100	Complete
14	Rehema Pri School	Completion of two classrooms	400,000	400,000	100	Complete
15	Subukia Pri School	Completion of two classrooms	200,000	200,000	100	Complete
16	Lainguse Pri School	Construction of 6 new toilets	400,000	400,000	100	Complete
17	Aic Reverend Mesis Pri	Purchase 3 acre piece of land	900,000	900,000	100	Complete
18	Oasis Pri School	Completion of three classrooms	500,000	500,000	100	Complete
19	Tumoge Pri School	Painting of 13 classrooms	300,000	300,000	100	Complete
20	Ngeny Pri School	Construction one new classroom	450,000	450,000	100	Complete
21	Chebii Pri School	Completion of 2 classrooms	200,000	200,000	100	Complete
22	St Catherine Girls Kesses	Payment of school bus	1,500,000	1,500,000	100	Complete
23	Cheplaskai Secondary	Completion of dormitory	500,000	500,000	100	Complete

24	All Saints Chepkigen Secondary	Completion of lab,installations	600,000	600,000	100	Complete
25	Sosiani Sec Sch	Construction of one classroom.	450,000	450,000	100	Complete
26	Chirchir Sec School	Purchase lab equipments	500,000	500,000	100	Complete
27	Kiptega Sec School	Purchase of 5 acre school land	2,000,000	2,000,000	100	Complete
28	Ndungulu Secondary	Completion of adm.block	400,000	400,000	100	Complete
29	Kapilat Primary	Completion of two classrooms	200,000	200,000	100	Complete
30	Kondoo Farm 9 Primary	Construction of two classrooms	900,000	900,000	100	Complete
31	Bureti Kapsoen Primary	Purchase of one acre land	600,000	600,000	100	Complete
32	Bureti Kapsoen Primary	Construction of one classroom	450,000	450,000	100	Complete
33	Muchorwe Primary	Construction of one classroom	450,000	450,000	100	Complete
34	Tulwopng'e tuny Primary	Construction of one classroom	450,000	450,000	100	Complete
35	Cheptiret Primary	Renovation of 20 classrooms	350,000	350,000	100	Complete
36	St.Corneliu s Tilolwo Primary	Construction of two classrooms	900,000	900,000	100	Complete
37	Kapilat Primary	Construction of two classrooms to completion	900,000	900,000	80	Complete
38	Toror Primary (16-17)	Construction of one classroom	450,000	450,000	100	Complete
39	Mugundoi Primary	Renovation of 13 classrooms	270,000	270,000	100	Complete
40	Chepkitiny Primary	Construction of one classroom	450,000	450,000	100	Complete
41	Tulwopng'e tuny Pri.School	Construction of 1 classroom	450,000	450,000	100	Complete
42	Kaplamai Pri.School	Construction of 6 door toilets	400,000	400,000	100	Complete
43	Boror Pri.School	Completion of four classrooms	400,000	400,000	100	Complete

44	Lelmokwo Pri School	Construction of one classroom	450,000	450,000	100	Complete
45	Kapyemit Pri. School	Construction of one classrooms	450,000	450,000	100	Complete
46	Kerita Tulwet Pri School	Construction of one classroom	450,000	450,000	100	Complete
47	Subukia Primary	Construction of one classroom	450,000	450,000	100	Complete
48	Koiwoarus en Primary	Construction of 6 new toilets	400,000	400,000	100	Complete
49	Aic Reverend Mesis Primary	Construction of two classrooms	900,000	900,000	100	Complete
50	Tuiyobei Gaa Pri, School	Construction of 8 door new toilets	450,000	450,000	100	Complete
51	Chebii Pri. School	Completion of admin block	200,000	200,000	100	Complete
52	Emkwen Koitebes "B" Primary School	Construction of one classroom	450,000	450,000	100	Complete
53	Tinet Chebarus Primary	Construction of one classroom	450,000	450,000	100	Complete
54	Matharu Secondary	Construction of two classrooms	900,000	900,000	100	Complete
55	Saroiyot Sec. Sch.	Construction of 8 door new toilets	450,000	450,000	100	Complete
56	Kiptega Secondary	Construction of two classrooms	900,000	900,000	100	Complete
57	Lainguse Secondary	Construction of one classroom	450,000	450,000	100	Complete
58	Lainguse Secondary	Construction of 4 door new toilets	300,000	300,000	100	Complete
59	Lainguse Secondary	Completion of two classrooms	150,000	150,000	100	Complete
60	Tulwopng'e tuny Secondary School	Completion of admin block	300,000	300,000	80	Complete
61	Lingwai Sec. School	Completion of laboratory	500,000	500,000	100	Complete
62	Mugundoi Primary	Construction of 6 door new toilets	400,000	400,000	100	Complete
63	Chepkitiny Primary	Construction of Toilets	250,000	250,000	100	Complete

64	Kapchorwa Primary	Construction of Toilets	300,000	300,000	100	Complete
65	Kamuyu Secondary	Construction of Toilets	400,000	400,000	100	Complete
66	St. Catherine Kahuho Pry	Construction of Toilets	360,000	360,000	100	Complete
67	Korimat Primary	Construction of Toilets	360,000	360,000	100	Complete
68	Koitebes Secondary	Construction of Toilets	360,000	360,000	100	Complete
69	Sosiani Primary School	Construction of Toilets	350,000	350,000	100	Complete
70	Lingwai Primary	Construction of Toilets	340,000	340,000	100	Complete
71	Cheboror Primary	Construction of Toilets	160,000	160,000	100	Complete
72	Kapyemit Primary	Construction of Toilets	400,000	400,000	100	Complete
73	Koisagat Secondary	Construction of Toilets	200,000	200,000	100	Complete
74	Kapilat Primary	Construction of Toilets	200,000	200,000	100	Complete
75	A.I.C Reverend Mesis Primary	Purchase of 3 acre piece of land	270,000	270,000	100	Complete
76	Bureti Kapsoen Primary	Construction of Toilets	200,000	200,000	100	Complete
77	Tinet Chebarus Primary	Construction of Toilets	200,000	200,000	100	Complete
78	Mugundoi Primary	Construction of Toilets	200,000	200,000	100	Complete
79	St. Mark Teldet Sec	Construction of Toilets	400,000	400,000	100	Complete
80	Tumoge Sec	Construction of Toilets	400,000	400,000	100	Complete
81	Cheboror Primary	Construction of Toilets	350,000	350,000	100	Complete
82	Koiluget Secondary	Construction of Toilets	400,000	400,000	100	Complete
83	Kapchorwa Primary	Construction of Toilets	400,000	400,000	100	Complete
84	Kondoo Farm 9 Pry	Construction of Toilets	400,000	400,000	100	Complete

85	Tumoge Primary	Construction of Toilets	200,000	200,000	100	Complete
86	Lainguse Cattle Dip	Renovation-plastering wall, floor, fencing	300,000	300,000	100	Complete
87	Kaplelach Community Water Project	Installation of water pump, piping to Tumoge sec, Tumoge pri, Lolmugusi pri, Kaplelach dispensary	500,000	500,000	99	Complete
88	Livigro Self Help Group	Fencing, planting trees for 9 schools	1,199,700	1,199,700	100	Complete
89	Cengalo Dispensary	Completion of staff houses	100,000	100,000	100	Complete
90	Matharu Dispensary	Completion of staff houses	100,000	100,000	100	Complete
91	Talents And Peace S.H.G	Organizing constituency sports tournament and awarding winners	1,199,780	1,199,780	100	Complete
92	Various Secondary Schools And Tertiary Institutions	Payment of bursaries to needy students	17,405,000	17,405,000	100	Complete
		Total Complete	59,374,480	59,374,480		
93	Rcea Seiyo Sec School	Construction of admin block	800,000	800,000	25	Incomplete
94	Aic Isaac Kosgey Secondary	Completion of dormitory	400,000	400,000	70	Incomplete
95	Koiluget Secondary	Purchase of the school bus	3,000,000	3,000,000	30	Incomplete
96	A.I.C Tulwet Sec	Construction of laboratory	800,000	800,000	80	Incomplete
97	Moi Chuiyat Secondary (16-17)	Completion of dining hall (plastering, windows and painting)	600,000	600,000	100	Incomplete
98	Moi Chuiyat Secondary School (15-16)	Completion of dining hall (plastering, windows and painting)	200,000	200,000	100	Incomplete
99	Barekeiwo Sec School	Construction of admin block	800,000	800,000	30	Incomplete
100	Cengalo Sec School	Completion of dining hall	800,000	800,000	70	Incomplete

101	Racecourse Sec School	Completion of lab & installation	500,000	500,000	70	Incomplete
102	Moi Chuiyat Secondary. Sch	Completion of girls dormitory	200,000	200,000	10	Incomplete
103	St. Mark Teldet Secondary	Completion of laboratory	500,000	500,000	80	Incomplete
104	Tulwopng'etuny Secondary School	Completion of admin block	500,000	500,000	80	Incomplete
105	Chepkoiyo Secondary School	Completion of admin block	800,000	800,000	70	Incomplete
106	Nabkoi Boys Boarding	completion of dormitory	400,000	400,000	60	Incomplete
107	Barakeiwo Secondary	Completion of admin block; windows, doors, plastering and painting	400,000	400,000	80	Incomplete
108	Chereber Primary	Construction of of boys toilets	200,000	200,000	20	Incomplete
109	Mogobich Pri School	Completion of admin block	300,000	300,000	95	Ongoing
110	Tarakwa Primary School (Special)	Completon of dormitory	400,000	400,000	80	Ongoing
111	Chorwet Pri School	Construction of two classrooms.	900,000	900,000	80	Ongoing
112	Koiluget Pri School	Completion of girls domitory(wall and floor plastering, windows, doors and painting)	600,000	600,000	80	Ongoing
113	Koiwoarusen Sec School	Construction of two classrooms.	1,000,000	1,000,000	80	Ongoing
114	Kipkorosyo Primary	Completion of admin block	800,000	800,000	80	Ongoing
115	Chesegem Primary	Completion of administration block	400,000	400,000	80	Ongoing
116	Tumoge Primary	Construction of administration block	700,000	700,000	80	Ongoing
117	Koiluget Pri.School	Completion of girls domitory(wall and floor plastering, windows, doors and painting)	400,000	400,000	75	Ongoing

Report of the Auditor-General on the Financial Statements of the National Government Constituencies Development Fund- Kesses Constituency for the year ended 30 June 2017

118	Sugunanga Primary School	Construction of two classrooms	900,000	900,000	90	Ongoing
119	Koiwoarusen Sec.School	Completion of storey building(roofing, windows, doors, plastering and painting	1,000,000	1,000,000	80	Ongoing
120	Aic Kaptumo Secondary	Construction of laboratory	700,000	700,000	80	Ongoing
121	Ollainguse Chief's Office	Construction of chiefs office	800,000	800,000	50	Ongoing
	Total Ongoing		19,800,000	19,800,000		
122	Chuiyat Pri.Sch.	completion of administration block-wall plastering, roofing, windows, doors and painting work.	500,000.00	-	0	Not funded
123	St.Catherine Kahuho Primary	construction of 6 door new toilets-foundation, wall, roofing, windows, doors, plastering and painting work.	400,000.00	-	0	Not funded
124	St.Catherine Kahuho Primary	completion of two classrooms - wall plastering, roofing, windows, doors and painting work.	200,000.00	-	0	Not funded
125	Koriomat Primary	construction of one classroom-foundation, wall, roofing, doors, windows plastering and painting	450,000.00	-	0	Not funded
126	Koriomat Primary	completion of two classrooms - wall plastering, windows, doors and painting work.	150,000.00	-	0	Not funded
127	Matharu Primary	renovation of 2 classrooms ,wall and floor plastering and painting work, windows and door fittings	150,000.00	-	0	Not funded
128	Matharu Primary	completion of toilets - wall plastering, roofing, doors and painting work.	250,000.00	-	0	Not funded

129	Cheboror Primary	completion of administration block-wall plastering, roofing, windows, doors and painting work.	350,000.00	-	0	Not funded
130	Cheboror Primary	construction of 4 door new toilets-foundation, wall, roofing, windows, doors, plastering and painting work.	250,000.00	-	0	Not funded
131	Silaga Primary	construction of one classroom - foundation, wall, roofing, windows, plastering and painting.	450,000.00	-	0	Not funded
132	Silaga Primary	completion of one classroom - wall plastering, windows, doors and painting work.	150,000.00	-	0	Not funded
133	Mogobich Primary	completion of administration block-wall plastering, roofing, windows, doors and painting work.	300,000.00	-	0	Not funded
134	Rongai Primary	construction of one classroom-foundation, wall, roofing, doors, windows plastering and painting	450,000.00	-	0	Not funded
135	Rongai Primary	construction of 6 door boys toilets – foundation, wall, roofing, windows, doors plastering and painting work.	400,000.00	-	0	Not funded
136	Barakeiwo Pri.School	construction of 6 door girls toilets – foundation, wall, roofing, windows, doors plastering and painting work.	400,000.00	-	0	Not funded
137	Barakeiwo Pri.School	construction of 4 door staff toilets – foundation, wall, roofing, windows, doors plastering and painting work.	250,000.00	-	0	Not funded

138	Asururiet Pri. School	renovation of classrooms – wall finishes, floor repair	400,000.00	-	0	Not funded
139	Ndungulu Pri.School	construction of 6 door toilets – foundation, wall, roofing, windows, doors plastering and painting work.	400,000.00	-	0	Not funded
140	Teldet Chuiyat Pri.Sch.	construction of one classroom- foundation, wall, roofing, windows, doors plastering and painting work.	450,000.00	-	0	Not funded
141	Tabarin Primary School	purchase of land one acre	500,000.00	-	0	Not funded
142	Tarakwa Pri.School	construction of one classroom-, foundation, wall and floor plastering and painting work.	450,000.00	-	0	Not funded
143	Tarakwa Pri.School (Special Unit)	completion of dormitory - wall plastering, roofing, windows, doors and painting work.	200,000.00	-	0	Not funded
144	Keringet Pri.School	completion of one classroom, wall and floor plastering and painting work	200,000.00	-	0	Not funded
145	Moi University Pri.Sch	completion of two classrooms, wall and floor plastering, windows, doors and painting work	400,000.00	-	0	Not funded
146	Mogochoret Pri.Sch.	construction of 6 door girls toilets – foundation, wall, roofing, windows, doors plastering and painting work.	400,000.00	-	0	Not funded
147	Chagaiya Pri.School	construction of one classrooms, foundation, wall, roofing, windows, doors, plastering and painting work	450,000.00	-	0	Not funded
148	Chereber Pri.Sch.	construction of 6 door toilets – foundation, wall, roofing, windows, doors plastering and painting work.	400,000.00	-	0	Not funded

149	Sambul Pri.School	renovation of 10 class rooms, wall and floor plastering and painting work, windows and doors fitting	450,000.00	-	0	Not funded
150	Chesunet Primary	completion of administration block-roofing, windows, doors, plastering and painting work.	500,000.00	-	0	Not funded
151	Sosiani Primary	renovation of 8 classrooms – roofing (replacement of asbestos with iron sheets.)	700,000.00	-	0	Not funded
152	Rukuini Primary	renovation of 13 class rooms, wall and floor plastering and painting work, windows and doors fitting	400,000.00	-	0	Not funded
153	Chemare Pri School	construction of one classroom-foundation, wall, roofing, windows, doors, and painting work	450,000.00	-	0	Not funded
154	Kapchorua Primary	construction of 6 door new girls toilets-foundation, wall, roofing, windows, doors, plastering and painting work.	400,000.00	-	0	Not funded
155	Lingwai Primary	construction of one classroom- foundation, wall, roofing, windows, doors, plastering and painting work.	450,000.00	-	0	Not funded
156	Muchorwe Primary	construction of one classroom - foundation, wall, roofing, windows, plastering and painting.	450,000.00	-	0	Not funded
157	Chorwet Primary	completion of two classrooms- wall plastering, roofing, windows, doors and painting work.	200,000.00	-	0	Not funded
158	Oasis Primary	construction of 6 door new toilets-foundation, wall, roofing, windows, doors, plastering and painting work.	400,000.00	-	0	Not funded

159	Racecourse Pri School	completion of two classrooms-fixing windows, door, plastering and painting	300,000.00	-	0	Not funded
160	Kapserton Primary	renovation of 7 class rooms, wall and floor plastering and painting work, windows and doors fitting	300,000.00	-	0	Not funded
161	Koitebes Primary	construction of administration block-foundation, wall, roofing, windows, doors, plastering and painting work.	800,000.00	-	0	Not funded
162	Chepkoiya Primary School	renovation of 6 class rooms, wall and floor plastering and painting work, windows and doors fitting	500,000.00	-	0	Not funded
163	Bureti Kapsoen Primary	construction of one classroom-foundation, wall, floor, roofing and plastering work	450,000.00	-	0	Not funded
164	Seiyo Primary School	renovation of 6 class rooms, wall and floor plastering and painting work, windows and doors fitting	500,000.00	-	0	Not funded
165	St. Mathews Central Primary School	renovation of 6 class rooms, wall and floor plastering and painting work, windows and doors fitting	300,000.00	-	0	Not funded
166	Kamuyu Primary School	construction of one classroom-foundation, wall, floor, roofing and plastering work	450,000.00	-	0	Not funded
167	Kapkoi Primary School	construction of one classroom-foundation, wall, roofing, windows doors and painting work	450,000.00	-	0	Not funded
168	Kapkoi Primary School	construction of 4 door new toilets-foundation, wall, roofing, windows, doors, plastering and painting work.	250,000.00	-	0	Not funded
169	Koisagat Primary	renovation of 10 classrooms, wall and	400,000.00	-	0	Not funded

		floor plastering and painting work, windows and door fittings				
170	Rehema Primary	completion of two classrooms - wall plastering, windows, doors and painting work.	200,000.00	-	0	Not funded
171	Chepkoiyo Primary	construction of two classroom - foundation, wall, roofing, windows, plastering and painting.	900,000.00	-	0	Not funded
172	St. Mark Teldet Primary	completion of four classrooms - wall plastering, windows, doors and painting work.	400,000.00	-	0	Not funded
173	Aic Chebaiwo Ruman Primary	construction of one classroom - foundation, wall, roofing, windows, plastering and painting.	450,000.00	-	0	Not funded
174	Bindura Primary	construction of one classroom - foundation, wall, roofing, windows, plastering and painting.	450,000.00	-	0	Not funded
175	Tumoge Primary	construction of administration block- foundation, wall, roofing, windows, doors, plastering and painting work.	700,000.00	-	0	Not funded
176	Tuiyobei Gaa Primary	construction of 8door toilets	450,000.00	-	0	Not funded
177	Keringet Secondary	construction of 6 door new toilets- foundation, wall, roofing, windows, doors, plastering and painting work.	400,000.00	-	0	Not funded
178	Mkombozi Sec.Sch.	completion of administration block- plastering and painting work.	300,000.00	-	0	Not funded
179	Bindura Secondary	completion of laboratory- windows, doors, plastering and painting work.	300,000.00	-	0	Not funded
180	Kamuyu Sec.Sch.	construction of kitchen- foundation, wall, roofing, windows,	500,000.00	-	0	Not funded

		doors, plastering and painting work.				
181	Chagaiya Secondary	completion and equipping of laboratory-installation of lab fittings, pipes, plastering, shelves, apparatus and painting work	300,000.00	-	0	Not funded
182	Koiluget Sec.Sch.	purchase of school bus (final payment)	2,250,000.00	-	0	Not funded
183	Aic Isaac Kosgei Sec.School	completion of dormitory-fixing windows, doors, plastering and painting work.	500,000.00	-	0	Not funded
184	A.I.C Tulwet Secondary	completion of laboratory-installation of lab fittings, pipes, plastering, shelves, apparatus and painting work.	400,000.00	-	0	Not funded
185	St. Catherine Girls - Kesses	payment of school bus (final payment)	1,000,000.00	-	0	Not funded
186	Ndungulu Sec. School	completion of administration block-plastering, shelves, furniture and painting work.	200,000.00	-	0	Not funded
187	Cengalo Sec School	completion of dining hall-roofing, plastering, windows, doors and painting work.	600,000.00	-	0	Not funded
188	Koitebes Sec.School	construction of one classroom-foundation, roofing, windows, doors, wall and floor plastering and painting work	450,000.00	-	0	Not funded
189	Koisagat Secondary School	construction of one classroom-foundation, wall, roofing, windows, doors and painting work	450,000.00	-	0	Not funded
190	Matharu Secondary School	construction of one classroom-foundation, wall, roofing, windows,	450,000.00	-	0	Not funded

		doors and painting work				
191	Moi University Secondary School	completion and equipping of laboratory- foundation, wall, roofing, windows, doors, plastering and painting work.	400,000.00	-	0	Not funded
192	St. Lukes Cheptiret Secondary	completion of multi purpose hall- wall plastering, wiring, windows, doors and painting work.	200,000.00	-	0	Not funded
193	Rcea Seiyo Secondary	completion of two classrooms - wall plastering, windows, doors and painting work.	200,000.00	-	0	Not funded
194	Rehema Secondary	construction of laboratory- foundation, wall, roofing, windows, plastering and painting.	700,000.00	-	0	Not funded
195	Tarakwa Secondary	completion of dormitory - wall plastering, roofing, windows, doors and painting work.	300,000.00	-	0	Not funded
196	Kerita Day Secondary	completion of administration block - wall plastering, windows, doors and painting work.	400,000.00	-	0	Not funded
197	Kapkoiga Girls Secondary	construction of one classroom-foundation, roofing, windows, doors, wall and floor plastering and painting work	450,000.00	-	0	Not funded
198	Saroiyot Secondary	construction of 8door toilets-foundation, roofing, windows, doors, wall and floor plastering and painting work	450,000.00	-	0	Not funded
199	Chuiyat Chiefs Office	completion of chiefs office-wall plastering and painting work	400,000.00	-	0	Not funded
200	Lainguse Chiefs Office	completion of chiefs office-wall plastering and painting work	400,000.00	-	0	Not funded

201	Admin Salaries	payment of staff salaries and gratuity	500,000.00	-	0	Not funded
202	Goods & Services	purchase of fuel, repairs and maintenance, office rent, printing, stationery, telephone, travel and subsistence, office tea.	254,000.00	-	0	Not funded
203	Committee Expenses	payment of committee sitting allowances	1,740,000.00	-	0	Not funded
204	Monitoring Goods	purchase of fuel, repairs and maintenance, printing, stationery, airtime, travel and subsistence.	200,897.00	-	0	Not funded
205	Committee Expenses	payment of committee sitting allowances, inter-constituency visits	753,378.00	-	0	Not funded
206	Capacity Building	undertake training of the PMCS/NG-CDFCS on NG-CDF related issues	500,000.00	-	0	Not funded
207	Bursary Sec	payment of bursary to needy students	2,000,000.00	-	0	Not funded
208	Bursary Tertiary	Payment of bursary to needy students in tertiary institutions.	1,000,000.00	-	0	Not funded
		Total Not Funded	40,948,275	-		
		Grand total	120,122,755	79,174,480		

According to the project status report, ninety two (92) projects with a budget of Kshs.59,374,480 and which were fully funded were complete and in use, twenty-nine (29) projects with budget of Kshs.19,800,000 were still ongoing and at various levels of completion of between 20% and 90% while eighty seven (87) projects with total budget of Kshs.40,948,275 were not funded. Delay in implementation and completion of planned projects has effect of denying the people of Kesses constituency the benefits of these projects.

1.2 Project Verification

During the year under review, twenty-six (26) projects costing Kshs.13,510,000 were verified in June 2018 where by (16) projects with total disbursements amounting to Kshs.6,010,000 were found to be complete and in use while ten (10) projects with funding of Kshs.7,500,000 were incomplete but work was ongoing as shown below;

No	Project Name	Project Activity	Amount Disbursed (Kshs)	Remarks
1	Chebii primary school	Completion of admin block (plastering and painting work)	200,000	Project complete and in use.
2	Chebii primary school	Completion of 2 classrooms (fixing windows, doors, plastering and painting)	200,000	Complete and in use
3	Emkwen koitebes B primary school	Construction of one classroom to completion	450,000	Classroom complete and in use
4	Kapchorwa primary	Construction of Toilets	300,000	Project complete, labelled and in use.
5	Kapchorwa primary	Construction of Toilets	400,000	Project complete, labelled and in use.
6	Kerita tulwet primary school	Construction of one classroom	450,000	Project complete, labelled and in use.
7	Koiluget secondary	Construction of new toilets	400,000	Project complete and in use. Not labelled.
8	Lainguse primary school	Construction of 6 new toilets	400,000	Project complete and in use.
9	Toror primary school (15-16)	Construction of one classroom.	450,000	Complete and in use
10	Toror primary school (16-17)	Construction of one classroom	450,000	Complete and in use
11	Koitebes primary school	Renovation of 5 classrooms (plastering and painting)	500,000	Project complete and in use. Plastering and painting done.
12	Koitebes secondary	Construction of 6 new toilets	360,000	Project complete and in use
13	Lainguse secondary	Completion of two classrooms (plastering, windows, doors and painting)	150,000	Project complete and in use
14	Mugundoi primary school	Construction of girls dormitory	700,000	Complete, labelled but not in use.
15	Mugundoi primary	Construction of 6 door new toilets	400,000	Complete and in use
16	Mugundoi primary	Completion of toilets	200,000	Complete and in use
		Total Complete	6,010,000	
17	Cheptiret primary	Renovation of 20 classrooms (painting roof, plastering floors and replacement of window panes)	350,000	Painting roof done, window panes fixed. Plastering floor not done. Project incomplete
18	Chereber primary		200,000	Only slab done, the project is incomplete.

19	Koiluget primary school (15-16)	Completion of girls dormitory (wall and floor plastering, windows, doors and painting)	600,000	windows, doors fixed. Plastering and painting not started. Project incomplete
20	Koiluget priimary school (16-17)	Completion of girls dormitory (wall and floor plastering, windows, doors and painting)	400,000	windows, doors fixed. Plastering and painting not started. Project incomplete
21	Koiluget secondary	Purchase of the school bus	3,000,000	The bus estimated cost is 5million, the school is waiting for the balance of 2 million from the CDF. Project incomplete.
22	Koiwoarusen sec.school	Completion of storey building (roofing, windows, doors, plastering and painting)	1,000,000	Project incomplete. Roofing done, windows and doors fitted. Plastering and painting not started
23	Lainguse secondary	Construction of one classroom to completion	450,000	Project incomplete, plastering, flooring and painting not done
24	Lainguse secondary	Construction of 4 door new toilets	300,000	Project not complete, plastering not done and doors not fixed
25	Ollainguse chief's office	Construction of chiefs office	800,000	slab done, walling done up to lintel, project not complete.
26	Tarakwa primary school (special unit)	Completion of dormitory (wall plastering, windows, doors and painting)	400,000	doors and windows fitted, painting not done. Project incomplete
		Total Ongoing	7,500,000	
		Grand Total	13,510,000	

Delay in completion of projects has the effect of denying the people of Kesses Constituency the services they are entitled to.

Responsibilities of Management and those charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to

sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Fund or to cease operations, or have no realistic alternative but to do so.

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

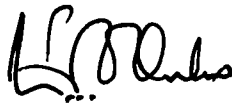
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's 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 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 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.



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

Nairobi

09 August 2018

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KESSES
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	40,948,277	109,672,155
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		40,948,277	109,672,155
PAYMENTS			
Compensation of employees	4	1,699,422	840,462
Use of goods and services	5	5,318,132	3,126,279
Transfers to Other Government Units	6	50,470,000	63,362,629
Other grants and transfers	7	28,704,480	23,760,590
Acquisition of Assets	8	-	204,550
Other Payments	9	1,113,086	1,024,200
TOTAL PAYMENTS		87,305,120	92,318,710
SURPLUS/DEFICIT		(46,356,843)	17,353,445

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KessesNGCDF financial statements were approved on 11/07/2018 and signed by:



Chairman - NGCDFC



Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KESSES
 CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2017

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	4,386,789	50,843,132
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	99,500	-
TOTAL FINANCIAL ASSETS		4,486,289	50,843,132
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July, 2016	13	50,843,132	33,489,687
Surplus/Deficit for the year		(46,356,843)	17,353,445
Prior year adjustments	14	-	-
NET LIABILITIES		4,486,289	50,843,132

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KessesNGCDF financial statements were approved on 11/07/ 2018 and signed by:



Chairman - NGCDFC



Fund Account Manager



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KESSES
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2017**


VI. STATEMENT OF CASHFLOW

		2016-2017	2015-2016
Receipts for operating income			
Transfers from CDF Board	1	40,948,277	109,672,155
Other Receipts	3	-	-
		40,948,277	109,672,155
Payments for operating expenses			
Compensation of Employees	4	(1,699,422)	(840,462)
Use of Goods and services	5	(5,318,132)	(3,126,279)
Transfers to Other Government Units	6	(50,470,000)	(63,362,629)
Other grants and transfers	7	(28,704,480)	(23,760,590)
Other Payments	9	(1,113,086)	(1,024,200)
		(87,305,120)	(92,114,160)
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		(46,356,843)	17,557,995
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	(204,550)
Net cash flows from Investing Activities		-	(204,550)
NET INCREASE IN CASH AND CASH EQUIVALENT		(46,356,843)	17,353,445
Cash and cash equivalent at BEGINNING of the year	13	50,843,132	33,489,687
Cash and cash equivalent at END of the year		4,486,289	50,843,132

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KessesNGCDF financial statements were approved on 11/07/18 2018 and signed by:



Chairman NGCDF



Fund Account Manager

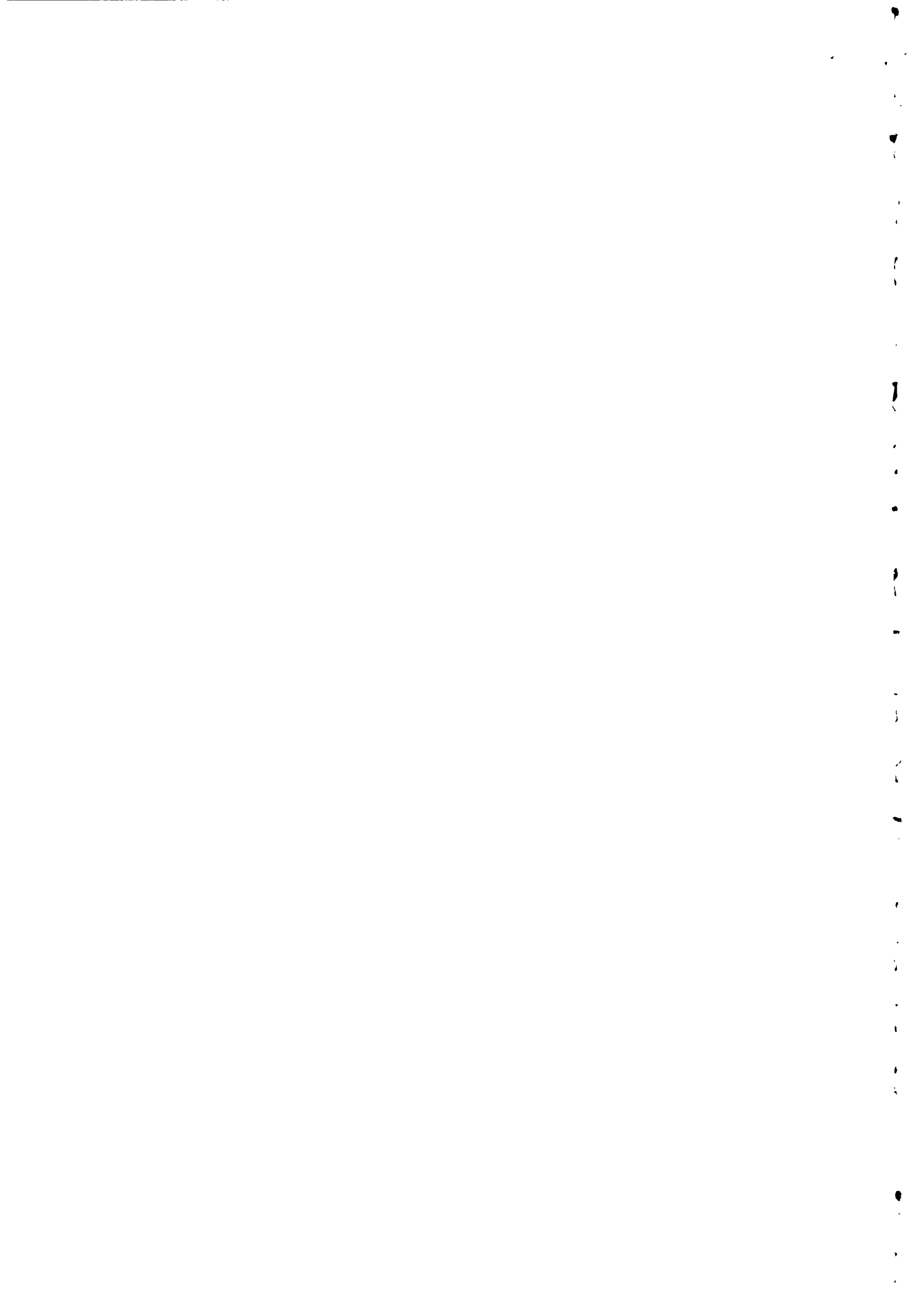
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND KESSES CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

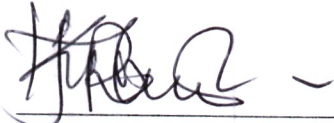
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,552	50,843,132	132,739,684	91,791,409	40,948,275	69%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL	81,896,552	50,843,132	132,739,684	91,791,409	40,948,275	69%
PAYMENTS						
Compensation of Employees	1,640,000	1,027,610	2,667,610	1,699,422	968,188	64%
Use of goods and services	4,811,724	4,261,264	9,072,988	5,318,132	3,754,856	59%
Transfers to Other Government Units	48,750,000	25,397,910	74,147,910	50,470,000	23,677,910	68%
Other grants and transfers	25,794,828	19,632,117	45,426,945	28,704,480	16,722,465	63%
Acquisition of Assets	-	-	-	-	-	-
Other Payments	900,000	524,231	1,424,231	1,113,086	311,145	78%
TOTAL	81,896,552	50,843,132	132,739,684	87,305,120	45,434,564	66%



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

**Reports and Financial Statements
For the year ended June 30, 2017**

The KESSES NGCDF financial statements were approved on 11/07/ 2018 and signed by:



Chairman NGCDF



Fund Account Manager

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 Co-operative Bank at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.



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, 2017.



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KESSES
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2017

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015-2016
	Kshs	Kshs
Normal allocation		
AIE NO A724100		30,000,000
AIE NO A820806		25,000,000
AIE NO A825728		54,672,155
AIE No A829593	4,094,827.60	
AIE No A 855031	36,853,449	
TOTAL	40,948,277	109,672,155

2. PROCEEDS FROM SALE OF ASSETS

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Total	0	0

3. OTHER RECEIPTS

	2016-2017	2015 - 2016
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	0	0



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

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

Description	2016-2017	2015-2016
	Kshs	Kshs
Basic wages of contractual employees	1,096,920	773,662
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Employer contribution to NSSF	42,120	38,880
Contribution to NHIF	31,200	27,920
gratuity	529,182	-
Total	1,699,422	840,462



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

Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2016-2017	2015-2016
	Kshs	Kshs
Utilities, supplies and services-KPLC	2,000	2,759
Communication, supplies and services	10,000	26,500
Postal cooperation	0	11,680
Domestic travel and subsistence	-	20,000
Printing, advertising and information supplies & services	-	39,500
Training expenses	-	352,880
committee expenses	3,881,370	1,914,860
Specialized materials and services	98,780	133,750
Office and general supplies and services	173,400	-
Fuel ,oil & lubricants	389,942	62,000
Other operating expenses	159,640	168,350
Routine maintenance – vehicles and other transport equipment	603,000	0
Routine maintenance – other assets	-	394,000
Total	5,318,132	3,126,279

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KESSES
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Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015 - 2016
	Kshs	Kshs
Transfers to primary schools (see attached list)	27,370,000	39,862,629
Transfers to secondary schools (see attached list)	22,900,000	23,500,000
Transfers to tertiary institutions (see attached list)	00	00
Transfers to health institutions (see attached list)	200,000	00
-TOTAL	50,470,000	63,362,629

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2016-2017	2015 -2016
	Kshs	Kshs
Bursary – secondary schools (see attached list)	10,610,000	7,000,000
Bursary – tertiary institutions (see attached list)	6,795,000	5,000,000
Water projects (see attached list)	500,000	3,000,000
Agriculture projects (see attached list)	300,000	1,350,000
Security projects (see attached list)	800,000	1,000,000
Sports projects (see attached list)	1,199,780	1,470,620
Environment projects (see attached list)	1,199,700	1,499,970
Emergency Projects (specify)	7,300,000	3,440,000
Total	28,704,480	23,760,590

8. ACQUISITION OF ASSETS

Non-Financial Assets	2016-2017	2015-2016
	Kshs	Kshs
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	-	204,550
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Total	00	204,550

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KESSES
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Reports and Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2016-2017	2015 - 2016
	Kshs	Kshs
Specify		
Capacity building of PMC & CDFCs	1,113,086	1,024,200
Total	1,113,086	1,024,200

10A: BANK ACCOUNTS (cash book bank balance)

Name of Bank, Account No. & currency	2016-2017	2015-2016
	Kshs	Kshs
Cooperative Bank –a/c no 01141443590500	4,386,789	50,843,132
		-
Total	4,386,789	50,843,132

10B: CASH IN HAND

	2016-2017	2015– 2016
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Total	0	0

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Joseph Rotich				99,500
Total				99,500

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

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 RETENTION

Supplier/Contractor	PV no	2016-2017	2015-2016
		Kshs	Kshs
		-	-
TOTAL		0	0

13. BALANCES BROUGHT FORWARD

	2016-2017	2015-2016
	Kshs	Kshs
Bank accounts	50,843,132	33,626,486
cash in hand		
Imprest	-	-
Total	50,843,132	33,626,486

14. PRIOR YEAR ADJUSTMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	0	0

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016- 2017	2015 - 2016
	Kshs	Kshs
Supply of goods	-	-
Supply of services	-	-
Total	0	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KESSES
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For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.2: PENDING STAFF PAYABLES (See Annex 2)

	2016-2017	2015-2016
	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Total	0	0

15.3: OTHER PENDING PAYABLES (See Annex 3)

	2016-2017	2015-2016
	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others (specify)	4,486,289	-
Total	4,486,289	0

15.4: PMC ACCOUNT BALANCES (See Annex 5)

	2016-2017	2015-2016
	Kshs	Kshs
PMC account Balances (see attached list)	2,279,531.92	-
Total	2,279,531.92	0

15.5: AMOUNTS RECEIVABLE FROM THE BOARD (See Annex 6)

	2016-2017	2015-2016
	Kshs	Kshs
Amounts Receivable from the Board (see attached list)	40,948,275	-
Total	40,948,275	-



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KESSES
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KESSES

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
		Sub-Total					
Middle Management							
4.							
5.							
6.							
		Sub-Total					
Unionisable Employees							
7.							
8.							
9.							
		Sub-Total					
Others (specify)							
10.							
11.							
12.							
		Sub-Total					
		Grand Total					



NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KESSES

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
Others (specify)							
7. STRATEGIC PLAN		3,000,000			3,000,000		
8. OFFICE CONSTRUCTION					1,000,000		
9. COMMITTEE EXPENSES					486,289		
	Sub-Total				4,486,289		
	Grand Total						

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KESSES
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For the year ended June 30, 2017 (Kshs)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

ASSET REGISTER.

S/NO	TYPE OF FURNITURE	ASSET NO.	SERIAL NO.	ACQUISITION DATE	COST	CURRENT CONDITION	REMARKS
1.	DESK TOP COMPUTER	CDF/KE/146/001		Sent from Board		GOOD	
2.	PRINTER(HP LASERJET PRO 400M401DN)	CDF/KE/146/002	PHHGB18981	Sent from Board.		GOOD	
3.	SPEAKERS	CDF/KE/146/003		Sent from Board.		GOOD	
4.	SPEAKERS	CDF/KE/146/004		Sent from Board.		GOOD	
5.	SCANNER	CDF/KE/146/005	Hp scan jet 5590	Sent from Board.		GOOD	
6.	PHOTOCOPIER(KYOCERA)	CDF/KE/146/006	>ABC<LM100D1	11.04.2014	94,000	GOOD	
7.	STAPLER	CDF/KE/146/007	Kangaroo DS-45	10.04.2014	525	GOOD	
8.	STAPLER	CDF/KE/146/008	Kangaroo DS-45	10.04.2014	525	GOOD	
9.	STAPLER	CDF/KE/146/009	KANGAROO HD-1224	10.04.2014	1785	GOOD	
10.	PAPER PUNCH	CDF/KE/146/010	Kangaroo DP 540	10.04.2014	440	GOOD	
11.	PAPER PUNCH	CDF/KE/146/011	Kangaroo DP 520	10.04.2014	440	GOOD	
12.	CAMERA	CDF/KE/146/012	Model no Disc -- W710	11.04.2014	19,000	NOT FUNCTIONAL	
13.	FLASH DISK	CDF/KE/146/013	2GB	10.04.2014	1,260	GOOD	
14.	FLASH DISK	CDF/KE/146/014	2 GB	10.04.2014	1,260	GOOD	
15.	LAPTOP	CDF/KE/146/015	5CB40110992	11.04.2014	64,000	STOLLEN.	
16.	OFFICE STAMP	CDF/KE/146/016			2,500	GOOD	
17.	OFFICE STAMP	CDF/KE/146/017			2,500	GOOD	
18.	OFFICE STAMP	CDF/KE/146/018			2,500	GOOD	

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KESSES
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

19.	LAND ROVER DOUBLE CABIN	CDF/KE/146/019	110022- GKB501F		4,800, 000	GROUND
20.	EXECUTIVE TABLE	CDF/KE/146/020			47,500	GOOD
21.	EXECUTIVE CHAIR	CDF/KE/146/021			31,000	GOOD
22.	TABLE	CDF/KE/146/022			3,500	GOOD
23.	STEEL CHAIR	CDF/KE/146/023			4,600	GOOD
24.	STEEL CHAIR	CDF/KE/146/024				
25.	UPS	CDF/KE/146/025		SENT FROM BOARD	4,600	GOOD
26.	COMBINE GLASS TABLE	CDF/KE/146/026		17.06.2015	29,690	GOOD
27.	37*42 FILE HOLDER	CDF/KE/146/027		17.06.2015	35,000	GOOD
28.	4*8 SHELVED BOOK CABINET	CDF/KE/146/028		17.06.2015	39,850	GOOD
29.	RUSSIAN C. CHAIR	CDF/KE/146/029		17.6.2015	4,818	GOOD
30.	RUSSIAN C. CHAIR	CDF/KE/146/030		17.6.2015	4,818	GOOD
31.	RUSSIAN C. CHAIR	CDF/KE/146/031		17.6.2015	4,818	GOOD
32.	RUSSIAN C. CHAIR	CDF/KE/146/032		17.6.2015	4,818	GOOD
33.	RUSSIAN C. CHAIR	CDF/KE/146/033		17.6.2015	4,818	GOOD
34.	RUSSIAN C. CHAIR	CDF/KE/146/034		17.6.2015	4,818	GOOD
35.	RUSSIAN C. CHAIR	CDF/KE/146/035		17.6.2015	4,818	GOOD
36.	RUSSIAN C. CHAIR	CDF/KE/146/036		17.6.2015	4,818	GOOD
37.	RUSSIAN C. CHAIR	CDF/KE/146/037		17.6.2015	4,818	GOOD
38.	RUSSIAN C. CHAIR	CDF/KE/146/038		17.6.2015	4,818	GOOD
39.	RUSSIAN C. CHAIR	CDF/KE/146/039		17.6.2015	4,818	GOOD
40.	RUSSIAN C. CHAIR	CDF/KE/146/040		17.6.2015	4,818	GOOD
41.	RUSSIAN C. CHAIR	CDF/KE/146/041		17.6.2015	4,818	GOOD
42.	RUSSIAN C. CHAIR	CDF/KE/146/042		17.6.2015	4,818	GOOD
43.	RUSSIAN C. CHAIR	CDF/KE/146/043		17.6.2015	4,818	GOOD
44.	RAMPTONS WATER DISPENSER	CDF/KE/146/044	14150418	17.6.2015	27,740	GOOD
45.	METAL CABINET WITH DRAWERS	CDF/KE/146/045		INHERITED FROM ELDORET SOUTH CDF		GOOD
46.	METAL CABINET WITH DRAWERS	CDF/KE/146/046		INHERITED FROM		GOOD

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KESSES

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs)

19.	LAND ROVER DOUBLE CABIN	CDF/KE/146/019	110022- GKB501F		4,800, 000	GROUND
20.	EXECUTIVE TABLE	CDF/KE/146/020			47,500	GOOD
21.	EXECUTIVE CHAIR	CDF/KE/146/021			31,000	GOOD
22.	TABLE	CDF/KE/146/022			3,500	GOOD
23.	STEEL CHAIR	CDF/KE/146/023			4,600	GOOD
24.	STEEL CHAIR	CDF/KE/146/024				
25.	UPS	CDF/KE/146/025		SENT FROM BOARD	4,600	GOOD
26.	COMBINE GLASS TABLE	CDF/KE/146/026		17.06.2015	29,690	GOOD
27.	37*42 FILE HOLDER	CDF/KE/146/027		17.06.2015	35,000	GOOD
28.	4*8 SHELVED BOOK CABINET	CDF/KE/146/028		17.06.2015	39,850	GOOD
29.	RUSSIAN C. CHAIR	CDF/KE/146/029		17.6.2015	4,818	GOOD
30.	RUSSIAN C. CHAIR	CDF/KE/146/030		17.6.2015	4,818	GOOD
31.	RUSSIAN C. CHAIR	CDF/KE/146/031		17.6.2015	4,818	GOOD
32.	RUSSIAN C. CHAIR	CDF/KE/146/032		17.6.2015	4,818	GOOD
33.	RUSSIAN C. CHAIR	CDF/KE/146/033		17.6.2015	4,818	GOOD
34.	RUSSIAN C. CHAIR	CDF/KE/146/034		17.6.2015	4,818	GOOD
35.	RUSSIAN C. CHAIR	CDF/KE/146/035		17.6.2015	4,818	GOOD
36.	RUSSIAN C. CHAIR	CDF/KE/146/036		17.6.2015	4,818	GOOD
37.	RUSSIAN C. CHAIR	CDF/KE/146/037		17.6.2015	4,818	GOOD
38.	RUSSIAN C. CHAIR	CDF/KE/146/038		17.6.2015	4,818	GOOD
39.	RUSSIAN C. CHAIR	CDF/KE/146/039		17.6.2015	4,818	GOOD
40.	RUSSIAN C. CHAIR	CDF/KE/146/040		17.6.2015	4,818	GOOD
41.	RUSSIAN C. CHAIR	CDF/KE/146/041		17.6.2015	4,818	GOOD
42.	RUSSIAN C. CHAIR	CDF/KE/146/042		17.6.2015	4,818	GOOD
43.	RUSSIAN C. CHAIR	CDF/KE/146/043		17.6.2015	4,818	GOOD
44.	RAMPTONS WATER DISPENSER	CDF/KE/146/044	14150418	17.6.2015	27,740	GOOD
45.	METAL CABINET WITH DRAWERS	CDF/KE/146/045		INHERITED FROM ELDORET SOUTH CDF		GOOD
46.	METAL CABINET WITH DRAWERS	CDF/KE/146/046		INHERITED FROM		GOOD

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KESSES
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

ANNEX 4 -SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land	-	-
Buildings and structures	-	-
Transport equipment	4,800,000	4,800,000
Office equipment, furniture and fittings	491,085	491,085
ICT Equipment, Software and Other ICT Assets	-	-
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	5,291,085	5,291,085

ANNEX 5-PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	BANK	ACCOUNT NUMBER	BANK BALANCE 2016/17	BANK BALANCE 2015/16
A.I.C REVEREND MESIS PRIMARY	COOPERATIVE	01141672756900	198,612.50	-

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KESSES

Reports and Financial Statements

For the year ended June 30, 2017 (Kshs)

ASURUJET PRIMARY	COOPERATIVE	01141440095702	3,652.50
BURETI KAPSOEN PRIMARY	COOPERATIVE	01141674054400	20,400
BOROR PRIMARY	EQUITY	1090297628384	29,972.00
CHEBII PRIMARY	EQUITY	0300299053109	1,205.00
CHORWET PRIMARY	TRANSNATIONAL	220473/2000DA00/1/0	0
CHEPTIRET PRIMARY	EQUITY	0300264231133	2,470.00
CHUCHUNIAT PRIMARY	EQUITY	1090297423785	470.00
CHEPKITINY PRIMARY	EQUITY	0300262689113	795.00
CHESEGEM PRIMARY	COOPERATIVE	01141673751500	6,732.50
EMKWEN KOITEBES B PRIMARY	COOPERATIVE	01141674518500	390
KAPLAMAI PRIMARY	SIDIAN	01008030008287	16.03
KAPYEMIT PRIMARY	COOPERATIVE	01139442970700	12,484.25
KAPILAT PRIMARY	NATIONAL	01024017993400	184,841.50
KIPKOROSYO PRIMARY	SIDIAN	01008030002041	1,969.00
KOILUGET PRIMARY	EQUITY	0300190107357	146,649.00
KOITEBES PRIMARY	COOPERATIVE	01141440957700	474
KERITA TULWET PRIMARY	KCB	1171020082	620.00
KOIWOARUSEN PRIMARY	COOPERATIVE	01139441841000	412.75
LAINGUSE PRIMARY	COOPERATIVE	01141440496600	21,413.50
LELMOKWO PRIMARY	NATIONAL (M.U)	01024124445100	11,490.00
MOGOCHORET PRIMARY	SIDIAN	008030000383	3.09
MUCHORWE PRIMARY	COOPERATIVE	01141443696100	1,102.50
MOGOBICH PRIMARY	NATIONAL	01024027996001	905.00
MUGUNDOI PRIMARY	COOPERATIVE	01139443693900	22,020.00
NABKOI BOYS BOARDING PRIMARY	COOPERATIVE *	01141442103400	27,202.00
NDUNGULU PRIMARY	COOPERATIVE	01141046771600	2,215.50
NG'ENY PRIMARY	COOPERATIVE	01141443589500	474.00
OASIS PRIMARY	COOPERATIVE	01141673444100	912.50
REHEMA PRIMARY	NATIONAL	0102428600400	223,510.80
RONGAI PRIMARY	COOPERATIVE	01141674196600	412.40
SAMBUL PRIMARY	COOPERATIVE	01139441760601	25,500
SILAGA PRIMARY	EQUITY	1090262607281	509.00
ST. CORNELIUS TILOLWO	COOPERATIVE	01117045069100	1,394.50

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SUBUKIA PRIMARY	NATIONAL	01024028222901	1,095.00
SUGUNANGA PRIMARY	COOPERATIVE	01141674485800	2,566.00
ST. CATHERINE KAHUHO PRIMARY	COOPERATIVE	01141086036400	772.50
TARAKWA PRIMARY (SPECIAL UNIT)	COOPERATIVE	01141086570600	957.32
TINET CHEBARUS PRIMARY	COOPERATIVE	01141672608400	1,1425.0
TOROR PRIMARY	COOPERATIVE	0113944230100	
TULWOPNG'ETUNY PRIMARY	COOPERATIVE	01141674044900	275.00
TUMOGE PRIMARY	COOPERATIVE	01141441868000	912.13
TUIYOBEI GAA PRIMARY	COOPERATIVE	01139442147000	3,563.00
AIC TULWET SECONDARY	NATIONAL	01021030761802	336.25
AIC ISAAC KOSGEI SECONDARY	NATIONAL	01025028640702	860.00
ALL SAINTS CHEPKIGEN SEC	COOPERATIVE	01141672579400	795.50
A.I.C KAPTUMO SECONDARY	COOPERATIVE	01141673528700	693,582.50
BAREKEIWO SECONDARY	COOPERATIVE	01139440906400	347,340
CENGALO SEC	SIDIAN	01008030005776	7,321.50
CHIRCHIR SEC	NATIONAL	01242030887001	-
CHEPLASKEI BOYS SEC	KCB	1170830927	68,556.00
CHEPKOIYO SECONDARY	KCB	1157528805	2,219.00
KIPTEGA SECONDARY	COOPERATIVE	01141672218100	80,952.50
KOIWOARUSEN SEC	COOPERATIVE	01141674019700	35,070.00
KOILUGET SEC	COOPERATIVE	01139442709900	430.00
LINGWAY SECONDARY	COOPERATIVE	01141673452000	867.50
LAINGUSE SECONDARY	COOPERATIVE	01141673447700	3,522.50
MOI CHUIYAT SECONDARY	NATIONAL	01025027652702	810.65
NDUNGULU SEC	COOPERATIVE	01139046066803	2,597.50
RCEA SEIYO SECONDARY	COOPERATIVE	01141440093300	2,462.50
ST. CATHERINE GIRLS SEC	NATIONAL	01224027776201	1,377.00
SOSIANI SEC	NATIONAL	010257353402	32,172.00
SAROYOT SECONDARY	NATIONAL	01025081888802	850.00
ST.MARKS TELDET HIGH SCHOOL	EQUITY	0300262296784	4,326.00

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TULWOPNG'ETUNY SEC	NATIONAL	2530750000	635.00
KAPLELACH COMMUNITY WATER PROJECT	COOPERATIVE	01141673493400	6,362.75
OLLAINGUSE CHIEF'S OFFICE	COOPERATIVE	01141674116200	24,300
TOTAL			2,290,543.40

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)
ELD-KESS-NG-CDF-15-2015-2016-8	Inaccuracy in the financial statement-i.e. total approved budget for 2014/15 financial year was Ksh.110, 172, 155, and the budget which was finally released by the board was Ksh.109, 672,155.	Management responded indicating that Ksh.500, 000 was initially not released by the board for the fund had been withheld for Audit facilitation.	Fund account manager	The matter was resolved	The matter was resolved.
	Unsupported figures-				
	There was a difference in the schedule of amount in the financial statement and amount	The management responded by correcting the anomalies in the financial statement.	Fund Manager	The matter was resolved.	The matter was resolved.

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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)
	as per supporting schedule on committee expense, transfer to other government units, and use of goods				
	Inaccuracies in brought forward balances-the Audit was concern about the restated in 2015/16 financial year which the management could not explained.	The matter was responded by explanation on restated figures.	Fund Manager.	Resolved	Resolved
	Variance between financial statement figures and supporting foot notes-on compensation of employees, committee expenses, transfer to other government units, other grants and transfers, acquisition assets and other payments,	The management responded by correcting the figures.	Fund account manager	Resolved	Resolved.



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ANNEX 6 – AMOUNTS RECEIVABLE FROM THE BOARD

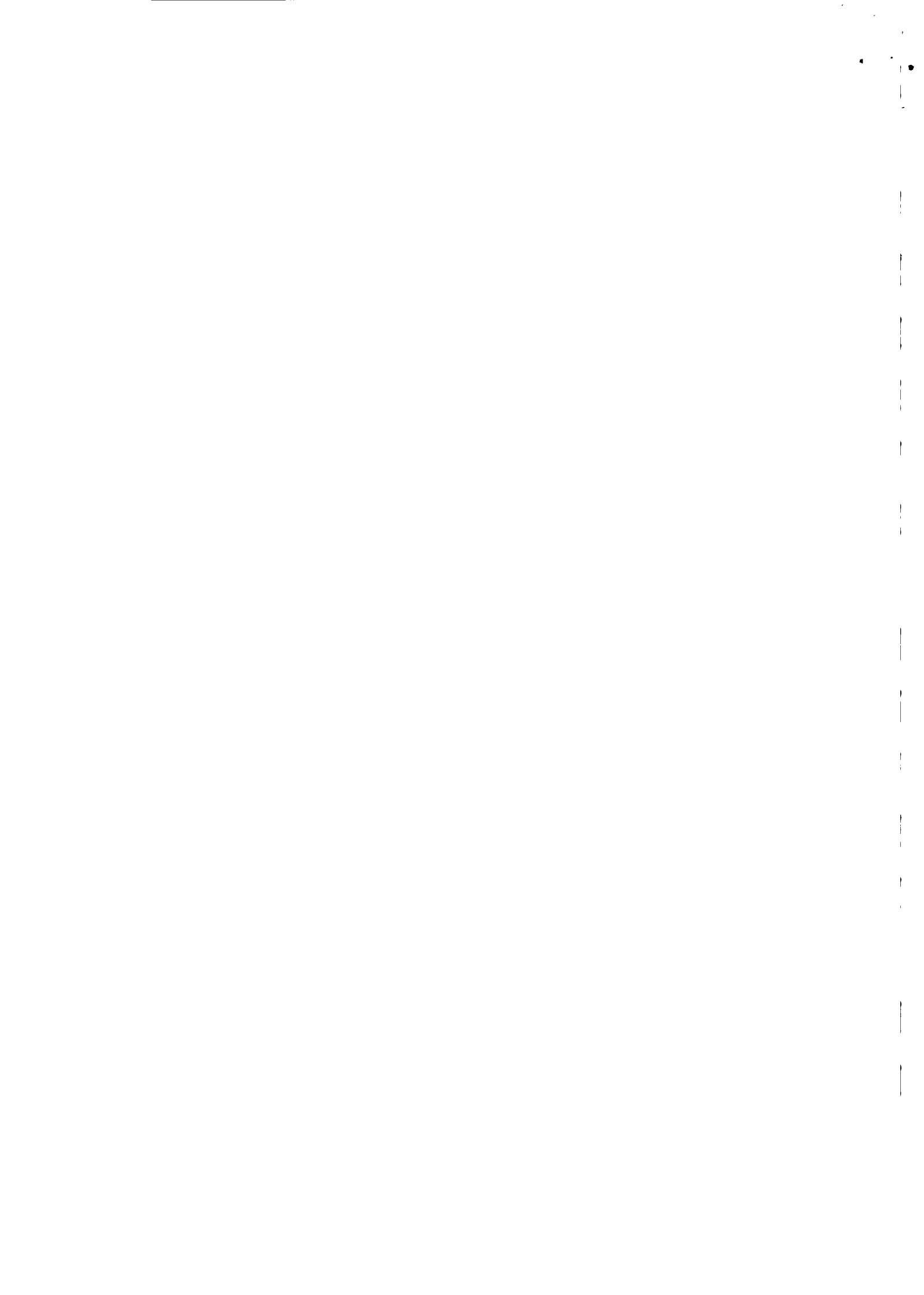
PRIMARY SCHOOLS				
	PROJECT NAME	PROJECT NUMBER	PROJECT ACTIVITY	AMOUNT (KSHS)
1	CHUIYAT PRI.SCH.	4-027-146-2630204-104-2016/17-001	COMPLETION OF ADMINISTRATION BLOCK-wall Plastering, roofing, windows, doors and painting work.	500,000.00
2	ST.CATHERINE KAHUHO PRIMARY	4-027-146--2630204-104-2016/17-004	CONSTRUCTION OF 6 DOOR NEW TOILETS-foundation, wall, roofing, windows, doors, Plastering and painting work.	400,000.00
3	ST.CATHERINE KAHUHO PRIMARY	4-027-146--2630204-104-2016/17-005	COMPLETION OF TWO CLASSROOMS - wall Plastering, roofing, windows, doors and painting work.	200,000.00
4	KORIOMAT PRIMARY	4-027-146-2630204-104-2016/17-006	CONSTRUCTION OF ONE CLASSROOM-foundation, wall, roofing, doors, windows Plastering and painting	450,000.00
5	KORIOMAT PRIMARY	4-027-146-2630204-104-2016/17-007	COMPLETION OF TWO CLASSROOMS - wall Plastering, windows, doors and painting work.	150,000.00
6	MATHARU PRIMARY	4-027-146-2630204-104-2016/17-008	RENOVATION OF 2 CLASSROOMS ,wall and floor plastering and painting work, windows and door fittings	150,000.00
7	MATHARU PRIMARY	4-027-146-2630204-104-2016/17-009	COMPLETION OF TOILETS - wall Plastering, roofing, doors and painting work.	250,000.00
8	CHEBOROR PRIMARY	4-027-146-2630204-104-2016/17-010	COMPLETION OF ADMINISTRATION BLOCK-wall Plastering, roofing, windows, doors and painting work.	350,000.00
9	CHEBOROR PRIMARY	4-027-146-2630204-104-2016/17-011	CONSTRUCTION OF 4 DOOR NEW TOILETS-foundation, wall, roofing, windows, doors, Plastering and painting work.	250,000.00

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10	SILAGA PRIMARY	4-027-146-2630204-104-2016/17-012	CONSTRUCTION OF ONE CLASSROOM - foundation, wall, roofing, windows, plastering and painting.	450,000.00
11	SILAGA PRIMARY	4-027-146-2630204-104-2016/17-013	COMPLETION OF ONE CLASSROOM - wall Plastering, windows, doors and painting work.	150,000.00
12	MOGOBICH PRIMARY	4-027-146-2630204-104-2016/17-015	COMPLETION OF ADMINISTRATION BLOCK- wall Plastering, roofing, windows, doors and painting work.	300,000.00
13	RONGAI PRIMARY	4-027-146-2630204-104-2016/17-017	CONSTRUCTION OF ONE CLASSROOM- foundation, wall, roofing, doors, windows Plastering and painting	450,000.00
14	RONGAI PRIMARY	4-027-146-2630204-104-2016/17-018	CONSTRUCTION OF 6 DOOR BOYS TOILETS – foundation, wall, roofing, windows, doors Plastering and painting work.	400,000.00
15	BARAKEIWO PRI.SCHOOL	4-027-146-2630204-104-2016/17-019	CONSTRUCTION OF 6 DOOR GIRLS TOILETS – foundation, wall, roofing, windows, doors Plastering and painting work.	400,000.00
16	BARAKEIWO PRI.SCHOOL	4-027-146-2630204-104-2016/17-020	CONSTRUCTION OF 4 DOOR STAFF TOILETS – foundation, wall, roofing, windows, doors Plastering and painting work.	250,000.00
17	ASURURIET PRI. SCHOOL	4-027-146-2630204-104-2016/17-022	RENOVATION OF CLASSROOMS – wall finishes, floor repair	400,000.00
18	NDUNGULU PRI.SCHOOL	4-027-146-2630204-104-2016/17-023	CONSTRUCTION OF 6 DOOR TOILETS – foundation, wall, roofing, windows, doors Plastering and painting work.	400,000.00
19	TELDET CHUIYAT PRI.SCH.	4-027-146-2630204-104-2016/17-025	CONSTRUCTION OF ONE CLASSROOM- foundation, wall, roofing, windows, doors Plastering and painting work.	450,000.00
20	TABARIN PRIMARY SCHOOL	4-027-146-2630204-104-2016/17-026	PURCHASE OF LAND ONE ACRE	500,000.00



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	TARAKWA PRI.SCHOOL	4-027-146-2630204- 104-2016/17-027	CONSTRUCTION OF ONE CLASSROOM-, Foundation, wall and floor Plastering and painting work.	450,000.00
21				
	TARAKWA PRI.SCHOOL (SPECIAL UNIT)	4-027-146-2630204- 104-2016/17-028	COMPLETION OF DORMITORY - wall Plastering, roofing, windows, doors and painting work.	200,000.00
22				
	KERINGET PRI.SCHOOL	4-027-146-2630204- 104-2016/17-031	COMPLETION OF ONE CLASSROOM, wall and floor Plastering and painting work	200,000.00
23				
	MOI UNIVERSITY PRI.SCH	4-027-146-2630204- 104-2016/17-033	Completion of two classrooms, wall and floor plastering, windows, doors and painting work	400,000.00
24				
	MOGOCHORET PRI.SCH.	4-027-146-2630204- 104-2016/17-035	CONSTRUCTION OF 6 DOOR GIRLS TOILETS – foundation, wall, roofing, windows, doors Plastering and painting work.	400,000.00
25				
	CHAGAIYA PRI.SCHOOL	4-027-146-2630204- 104-2016/17-036	CONSTRUCTION OF ONE CLASSROOMS, foundation, wall, roofing, windows, doors, plastering and painting work	450,000.00
26				
	CHEREBER PRI.SCH.	4-027-146-2630204- 104-2016/17-037	CONSTRUCTION OF 6 DOOR TOILETS – foundation, wall, roofing, windows, doors Plastering and painting work.	400,000.00
27				
	SAMBUL PRI.SCHOOL	4-027-146-2630204- 104-2016/17-038	RENOVATION OF 10 CLASS ROOMS, wall and floor plastering and painting work, windows and doors fitting	450,000.00
28				
	CHESUNET PRIMARY	4-027-146-2630204- 104-2016/17-039	COMPLETION OF ADMINISTRATION BLOCK- roofing, windows, Doors, plastering and painting work.	500,000.00
29				
	SOSIANI PRIMARY	4-027-146-2630204- 104-2016/17-042	Renovation of 8 classrooms – roofing (replacement of asbestos with iron sheets.)	700,000.00
30				

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	RUKUINI PRIMARY	4-027-146-2630204-104-2016/17-043	RENOVATION OF 13 CLASS ROOMS,wall and floor plastering and painting work, windows and doors fitting	400,000.00
31				
	CHEMARE PRI SCHOOL	4-027-146-2630204-104-2016/17-045	CONSTRUCTION OF ONE CLASSROOM- foundation,wall,roofing, windows,doors,and painting work	450,000.00
32				
	KAPCHORUA PRIMARY	4-027-146-2630204-104-2016/17-047	CONSTRUCTION OF 6 DOOR NEW GIRLS TOILETS-foundation, wall, roofing, windows, doors, Plastering and painting work.	400,000.00
33				
	LINGWAI PRIMARY	4-027-146-2630204-104-2016/17-049	CONSTRUCTION OF ONE CLASSROOM- foundation, wall, roofing, windows, doors, Plastering and painting work.	450,000.00
34				
	MUCHORWE PRIMARY	4-027-146-2630204-104-2016/17-050	CONSTRUCTION OF ONE CLASSROOM - foundation, wall, roofing, windows, plastering and painting.	450,000.00
35				
	CHORWET PRIMARY	4-027-146-2630204-104-2016/17-051	COMPLETION OF TWO CLASSROOMS- wall Plastering, roofing, windows, doors and painting work.	200,000.00
36				
	OASIS PRIMARY	4-027-146-2630204-104-2016/17-053	CONSTRUCTION OF 6 DOOR NEW TOILETS- foundation, wall, roofing, windows, doors, Plastering and painting work.	400,000.00
37				
	RACECOURSE PRI SCHOOL	4-027-146-2630204-104-2016/17-054	COMPLETION OF TWO CLASSROOMS-fixing windows,door,platering and painting	300,000.00
38				
	KAPSERTON PRIMARY	4-027-146-2630204-104-2016/17-055	RENOVATION OF 7 CLASS ROOMS,wall and floor plastering and painting work, windows and doors fitting	300,000.00
39				
	KOITEBES PRIMARY	4-027-146-2630204-104-2016/17-059	CONSTRUCTION OF ADMINISTRATION BLOCK-foundation, wall, roofing, windows, Doors, plastering and painting work.	800,000.00
40				
	CHEPKOIYA PRIMARY SCHOOL	4-027-146-2630204-104-2016/17-061	RENOVATION OF 6 CLASS ROOMS,wall and floor plastering and painting work, windows and doors fitting	500,000.00
41				

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	BURETI KAPSOEN PRIMARY	4-027-146-2630204- 104-2016/17-062	CONSTRUCTION OF ONE CLASSROOM- Foundation, wall, floor, roofing and plastering work	450,000.00
42	SEIYO PRIMARY SCHOOL	4-027-146-2630204- 104-2016/17-063	RENOVATION OF 6 CLASS ROOMS,wall and floor plastering and painting work, windows and doors fitting	500,000.00
43	ST. MATHEWS CENTRAL PRIMARY SCHOOL	4-027-146-2630204- 104-2016/17-065	RENOVATION OF 6 CLASS ROOMS,wall and floor plastering and painting work, windows and doors fitting	300,000.00
44	KAMUYU PRIMARY SCHOOL	4-027-146-2630204- 104-2016/17-066	CONSTRUCTION OF ONE CLASSROOM- Foundation, wall, floor, roofing and plastering work	450,000.00
45	KAPKOI PRIMARY SCHOOL	4-027-146-2630204- 104-2016/17-067	CONSTRUCTION OF ONE CLASSROOM- foundation, wall, roofing, windows doors and painting work	450,000.00
46	KAPKOI PRIMARY SCHOOL	4-027-146-2630204- 104-2016/17-068	CONSTRUCTION OF 4 DOOR NEW TOILETS- foundation, wall, roofing, windows, doors, Plastering and painting work.	250,000.00
47	KOISAGAT PRIMARY	4-027-146-2630204- 104-2016/17-069	RENOVATION OF 10 CLASSROOMS ,wall and floor plastering and painting work, windows and door fittings	400,000.00
48	REHEMA PRIMARY	4-027-146-2630204- 104-2016/17-070	COMPLETION OF TWO CLASSROOMS - wall Plastering, windows, doors and painting work.	200,000.00
49	CHEFKOIYO PRIMARY	4-027-146-2630204- 104-2016/17-071	CONSTRUCTION OF TWO CLASSROOM - foundation, wall, roofing, windows, plastering and painting.	900,000.00
50	ST. MARK TELDET PRIMARY	4-027-146-2630204- 104-2016/17-073	COMPLETION OF FOUR CLASSROOMS - wall Plastering, windows, doors and painting work.	400,000.00
51	AIC CHEBAIYWO RUMAN PRIMARY	4-027-146-2630204- 104-2016/17-074	CONSTRUCTION OF ONE CLASSROOM - foundation, wall, roofing, windows, plastering and painting.	450,000.00
52				

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53	BINDURA PRIMARY	4-027-146-2630204-104-2016/17-075	CONSTRUCTION OF ONE CLASSROOM - foundation, wall, roofing, windows, plastering and painting.	450,000.00
54	TUMOGE PRIMARY	4-027-146-2630204-104-2016/17-041	CONSTRUCTION OF ADMINISTRATION BLOCK-foundation, wall, roofing, windows, Doors, plastering and painting work.	700,000.00
55	TUIYOBEL GAA PRIMARY	4-027-146-2630204-104-2016/17-057	CONSTRUCTION OF 8DOOR TOILETS	450,000.00
SECONDARY SCHOOLS				
1	KERINGET SECONDARY	4-027-146-2630205-104-2016/17-002	CONSTRUCTION OF 6 DOOR NEW TOILETS- foundation, wall, roofing, windows, doors, Plastering and painting work.	400,000.00
2	MKOMBOZI SEC.SCH.	4-027-146-2630205-104-2016/17-003	COMPLETION OF ADMINISTRATION BLOCK- plastering and painting work.	300,000.00
3	BINDURA SECONDARY	4-027-146-2630205-104-2016/17-006	COMPLETION OF LABORATORY- windows, doors, plastering and painting work.	300,000.00
4	KAMUYU SEC.SCH.	4-027-146-2630205-104-2016/17-007	CONSTRUCTION OF KITCHEN- foundation, wall, roofing, windows, doors, Plastering and painting work.	500,000.00
5	CHAGAIYA SECONDARY	4-027-146-2630205-104-2016/17-008	COMPLETION AND EQUIPPING OF LABORATORY- Installation of lab fittings,pipes,plastering,shelves,apparatures and painting work	300,000.00
6	KOILUGET SEC.SCH.	4-027-146-2630205-104-2016/17-009	PURCHASE OF SCHOOL BUS (FINAL PAYMENT)	2,250,000.00
7	AIC ISAAC KOSGEI SEC.SCHOOL	4-027-146-2630205-104-2016/17-012	COMPLETION OF DORMITORY- Fixing windows, doors, plastering and painting work.	500,000.00
8	A.I.C TULWET SECONDARY	4-027-146-2630205-104-2016/17-013	COMPLETION OF LABORATORY- Installation of lab fittings,pipes,plastering,shelves,apparatures and painting work.	400,000.00

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			PAYMENT OF SCHOOL BUS (FINAL PAYMENT)	1,000,000.00
9	ST. CATHERINE GIRLS - KESSES	4-027-146-2630205-104-2016/17-014	Completion of administration block-plastering, shelves, furniture and painting work.	200,000.00
10	NDUNGULU SEC. SCHOOL	4-027-146-2630205-104-2016/17-021	Completion of Dining hall-roofing, plastering, windows, doors and painting work.	600,000.00
11	CENGALO SEC SCHOOL	4-027-146-2630205-104-2016/17-022	CONSRUCTION OF ONE CLASSROOM- foundation,roofing,windows,doors,wall and floor plastering and painting work	450,000.00
12	KOITEBES SEC.SCHOOL	4-027-146-2630205-104-2016/17-024	CONSTRUCTION OF ONE CLASSROOM- foundation,wall,roofing,windows,doors,and painting work	450,000.00
13	KOISAGAT SECONDARY SCHOOL	4-027-146-2630205-104-2016/17-025	CONSTRUCTION OF ONE CLASSROOM- foundation,wall,roofing,windows,doors,and painting work	450,000.00
14	MATHARU SECONDARY SCHOOL	4-027-146-2630205-104-2016/17-026	COMPLETION AND EQUIPPING OF LABORATORY- foundation, wall, roofing, windows, doors, Plastering and painting work.	400,000.00
15	MOI UNIVERSITY SECONDARY SCHOOL	4-027-146-2630205-104-2016/17-029	COMPLETION OF MULTI PURPOSE HALL- wall Plastering, Wiring, windows, doors and painting work.	200,000.00
16	ST. LUKES CHEPTIRET SECONDARY	4-027-146-2630205-104-2016/17-030	COMPLETION OF TWO CLASSROOMS - wall Plastering, windows, doors and painting work.	200,000.00
17	RCEA SEIYO SECONDARY	4-027-146-2630205-104-2016/17-031	CONSTRUCTION OF LABORATORY- foundation, wall, roofing, windows, plastering and painting.	700,000.00
18	REHEMA SECONDARY	4-027-146-2630205-104-2016/17-032	COMPLETION OF DORMITORY - wall Plastering, roofing, windows, doors and painting work.	300,000.00
19	TARAKWA SECONDARY	4-027-146-2630205-104-2016/17-033		

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20	KERITA DAY SECONDARY	4-027-146-2630204- 104-2016/17-034	COMPLETION OF ADMINISTRATION BLOCK - wall Plastering, windows, doors and painting work.	400,000.00
21	KAPKOIGA GIRLS SECONDARY	4-027-146-2630204- 104-2016/17-035	CONSRUCTION OF ONE CLASSROOM- foundation,roofing,windows,doors,wall and floor plastering and painting work	450,000.00
22	SAROIYOT SECONDARY	4-027-146-2630204- 104-2016/17-005	CONSRUCTION OF 8DOOR TOILETS- foundation,roofing,windows,doors,wall and floor plastering and painting work	450,000.00
SECURITY				
1	CHUIYAT CHIEFS OFFICE	4-027-146-2640507- 108-2016/17-001	COMPLETION OF CHIEFS OFFICE- WALL PLASTERING AND PAINTING WORK	400,000.00
2	LAINGUSE CHIEFS OFFICE	4-027-146-2640507- 108-2016/17-002	COMPLETION OF CHIEFS OFFICE- WALL PLASTERING AND PAINTING WORK	400,000.00
1	ADMIN SALARIES	4-027-146-2110000- 100- 2016/17 -001	PAYMENT OF STAFF SALARIES AND GRATUITY	500,000.00
2	GOODS & SERVICES	4-027-146-2210000- 100- 2016/17 -002	PURCHASE OF FUEL, REPAIRS AND MAINTENANCE, OFFICE RENT, PRINTING, STATIONERY, TELEPHONE, TRAVEL AND SUBSISTENCE, OFFICE TEA.	254,000.00
3	COMMITTEE EXPENSES	4-027-146-2210802- 100- 2016/17 -005	PAYMENT OF COMMITTEE SITTING ALLOWANCES	1,740,000.00
4	MONITORING GOODS	4-027-146-2210000- 111- 2016/17 -001	PURCHASE OF FUEL, REPAIRS AND MAINTENANCE, PRINTING, STATIONERY, AIRTIME, TRAVEL AND SUBSISTENCE.	200,897.00

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KESSES
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs)

5	COMMITTEE EXPENSES	4-027-146-2210802-111-2016/17 -002	PAYMENT OF COMMITTEE SITTING ALLOWANCES, INTERCONSTITUENCY VISITS	753,378.00
6	CAPACITY BUILDING	4-027-146-2210700-111-2016/17 -003	UNDERTAKE TRAINING OF THE PMCS/NG-CDFCS ON NG-CDF RELATED ISSUES	500,000.00
7	BURSARY SEC	4-027-146-2640101-103-2016/17 -001	PAYMENT OF BURSARY TO NEEDY STUDENTS	2,000,000.00
8	BURSARY TERTIARY	4-027-146-2640102-103-2016/17 -002	PAYMENT OF BURSARY TO NEEDY STUDENTS IN TERTIARY INSTITUTIONS.	1,000,000.00
	TOTAL			40,948,275

