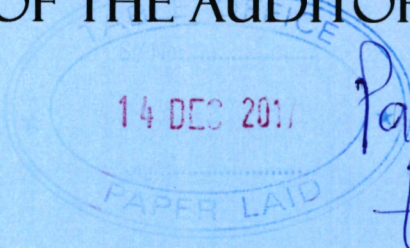


REPUBLIC OF KENYA



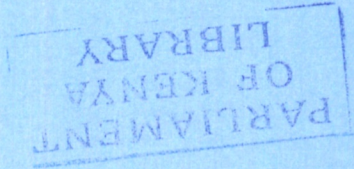
OFFICE OF THE AUDITOR-GENERAL



Paper Laid on the Table

REPORT

of the House



OF

by the Leader of the Majority Party on

THE AUDITOR-GENERAL

Thursday

ON

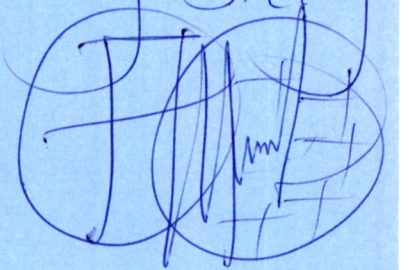
14th December 2017

THE FINANCIAL STATEMENTS OF NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MOSOP CONSTITUENCY

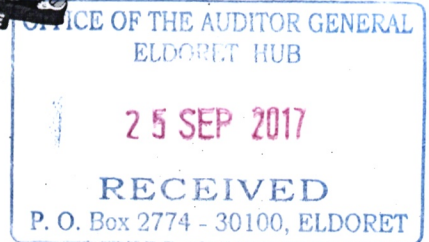
during the

Special Morning Sitting.

FOR THE YEAR ENDED 30 JUNE 2016







CONSTITUENCY DEVELOPMENT FUND- MOSOP CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

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

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

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**NATIOAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- MOSOP
CONSTITUENCY**

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*.

(b) Key Management

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

1. NG-Constituencies Development Fund Board (NG-CDFB)
2. NG-Constituency Development Fund Committee (NG-CDFC)

(c) Fiduciary Management

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

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Beatrice Bowen
3.	Accountant	Kenneth Ochieng Onyango
4.		

(d) Fiduciary Oversight Arrangements

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

(e) MOSOP NG-CDF Headquarters

P.O. Box 4600-00100
ELDORET

KENYA



(f) MOSOP NG-CDF Contacts

Telephone: (254)724240609
E-mail:

(g) MOSOP NG-CDF Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

2. CO-OPERATIVE BANK
ELDORET BRANCH
P.O.BOX
ELDORET,KENYA.

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. **FORWARD BY THE CHAIRMAN NG-CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NG-CDFC)**

On behalf of MOSOP NG-CDFC, i would like to give an overview on the operations of our constituency under the financial year 2015/2016

The budget performance for this financial year was partly achieved as targeted. This was achieved due to the fact that the board disbursed partly funds in a relatively good time which enhanced project prioritization and allocation of funds. Most of the projects were undergoing at the closure of the financial period.

NG-CDF has become the backbone in education sector in our constituency. To improve security for the students, most of the schools have been aided in the construction of classrooms .

NG -CDF has also aided in providing a conducive learning environment by assisting in the construction of new classrooms .

During the financial year under review, NG-CDF took the issue of water as an important resource within the constituency.

NG-CDF has been an important resource to the members of the community. Members have benefitted a lot from the bursaries. They are able to access the funds aiding them for subsidising there children's school fees. The issue that was raised that theNG- CDF funds to be administered from the county was a worry to the communities since through constituency is where the funds get distributed to community more effectively and easy for the needy cases to be identified.

There are various challenges associated with the implementation of projects.

This relates with project prioritisation considering the amount of funds disbursed by the board in a given time. Since the funds are disbursed in tranches, there may be more projects which have agency comparing the funds disbursed. This usually leads to the delay of the projects hence affecting the time when projects will be put into use.

Sign.....

Tegler Jepkoech
Chairman NG-CDFC

Sign.....

Beatrice Bowen
Fund Account Manager

III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government CDF shall prepare financial statements in respect of that NG-CDF. 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 Mosop NG-CDF is responsible for the preparation and presentation of the NG-CDFC financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NG-CDF; (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 NG-CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of Mosop NG-CDF accepts responsibility for the NG-CDFC 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 NG-CDFC financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2016, and of the NG-CDF's financial position as at that date. The Accounting Officer charge of Mosop NG-CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDFC financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of Mosop NG-CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF'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 NG-CDFC 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 NG-CDF's financial statements were approved and signed by the Accounting Officer on 22.09. 2016.

Sign.....
Tegler Jepkoech
Chairman NG-CDFC

Sign.....
Beatrice Bowen
Fund Account Manager.

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund- Mosop Constituency set out on pages 5 to 19 which comprise statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

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

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

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

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

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

Basis for Adverse Opinion

1.0 Presentation and Accuracy of the Financial Statements

Review of the financial statements availed for audit revealed the following anomalies:

1.1 Presentation

The name of the reporting Fund and the reporting date or the period covered by the financial statements have not been displayed prominently, and repeatedly on pages 2-7 and 11-19 of the financial statements as required under the International Public Sector Accounting Standards (IPSA) 1.

1.2 Misstatements

1.2.1 Note 4 to the financial statements on compensation of employees reflects a total of Kshs.2,254,059 which however differs with the recomputed figure of Kshs.2,412,159 resulting to a variance of Kshs.158,100 which has however not been explained.

1.2.2 Note 14 to the financial statements reflects total balances brought forward figure of Kshs.2,812,804 which is at variance with the computed figure of Kshs.28,128,040 resulting to a variance of Kshs.25,315,236 which has also not been explained or reconciled.

1.2.3 The financial statements reflect comparative figures which vary with the figures reflected in the certified prior year financial statement as detailed below:

Item	Comparative figure reflected in the financial Statement – 2015/2016 (Kshs)	Figure reflected in the certified financial Statement – 2014/2015 (Kshs)	Variance (Kshs)
Basic wages of contractual employees in Note 4 of the financial statements	1,898,842	1,513,340	385,502

Transfers to tertiary institutions in Note 6 of the financial statements	0	160,000	-160,000
Water projects in Note 7 of the financial statements	400,000	1,000,000	-600,000
Agriculture projects in Note 7 of the financial statements	600,000	0	600,000

Under the circumstances, the accuracy and completeness of financial statements for the year ended 30 June 2016 cannot be confirmed.

2.0 Use of Goods and Services – Other Committee Expenses

Included in the use of goods and services balance of Kshs.13,605,692 reflected in the statement of receipts and payments are other committee expenses of Kshs.7,359,387 which include Kshs.856,000 paid to an individual. However, invitation letters, minutes of the meetings, and attendance register were not availed for audit verification. Under the circumstance, the validity, accuracy and propriety of Kshs.856,000 expenditure on other committee expenses for the year under review cannot be confirmed.

3.0 Transfers to Other Government Entities - Purchase of Land

The statement of receipts and payments reflects transfers to other government entities balance of Kshs.43,170,690 which includes Kshs.7,400,000 disbursed for purchase of various parcels of Land as summarized below:

Date	Payment Voucher Number	Cheque Number	Project	Activity	Amount (Kshs)
17.02.2016	426	6791	Kapkatet Secondary School	Purchase of two acre land.	1,000,000
07.06.2016	13	6891	Koisolik Secondary School	Purchase of two acre of land.	600,000
07.06.2016	13	6892	Koisolik Secondary School	Purchase of two acre of land.	500,000
09.06.2016	19	6900	St.Peters Ngenyilel Secondary	Purchase of one acre of land.	500,000
3.07.2015	330	6406	Kabiyet Township Primary School	Purchase of 0.5 acre of land	500,000
07.06.2016	14	6894	St.Peters Birei Primary School	Purchase of two acre land.	500,000
07.06.2016	14	6893	St.Peters Birei Primary School	Purchase of two acre land.	500,000
17.02.2016	418	6783	Tuiyobei Kipnyigei Primary School	For Purchase of 1.5 acre of land.	600,000
07.06.2016	8	6885	St.Josephs Elite Primary	For purchase of 1.5 acre land	600,000

07.06.2016	9	6886	St.Pauls Kemelyet Primary School	Purchase of two acre land.	800,000
3.07.2015	345	6429	Bishop Muge Memorial Primary	Purchase of 1.5 acre land	1,300,000
				Total	7,400,000

However, official search results from lands office in Kapsabet, valuation reports, quotations, evaluation and award minutes, purchase agreements, and title deeds were not availed for audit verification. Under the circumstance, the validity, accuracy and propriety of purchase of land expenditure of Kshs.7, 400, 000 for the year ended 30 June 2016 cannot be confirmed.

4.0 Other Grants and Transfers - Bursary

Included in the other grants and transfers balance of Kshs.41,048,722 reflected in the statement of receipts and payments and as disclosed under Note 7 to the financial statements are bursary disbursements of Kshs.17,500,722 as shown below:

Particulars	Amount (Kshs)
Bursary -Secondary	8,905,609
Bursary -Tertiary	8,575,113
Bursary-Special schools	20,000
Total	17,500,722

However, the subcommittee minutes indicating the criteria how the needy beneficiaries were identified and bursaries awarded was not availed for audit review. In addition, there was no report showing how the Constituency Development Fund Committee ratified the list of beneficiaries forwarded by the bursary subcommittee as required by Constituencies Development Fund circular reference no.VOL1/111 dated 13 September 2010. Further, the list of beneficiaries and the list of bursary sub-committee members including two co-opted member's one who should be the area Education Officer seconded from the Ministry was also not availed for audit verification. Also, the figure of Kshs.17,500,722 reflected in the Note to the financial statement is at variance with the supporting schedules figure of Kshs.13,070,673 resulting in unexplained variance of Kshs.4,430,049. Under the circumstances, the accuracy and propriety of expenditure on bursaries for the year under review cannot be confirmed

5.0 Bank Balance

The statement of financial assets as at 30 June 2016 reflects bank balances of Kshs.3,599,332. However, the bank confirmation certificate was not availed for audit verification. A review of the bank reconciliation statement for the month of June 2016 revealed stale cheques totaling Kshs.2,195,962 some dating back to April 2007 but which had not been reversed in the cash book. Further, the bank reconciliation statement reflects unexplained payments in the bank statement not recorded in the cash book of Kshs.2,942,870. Under the circumstances, the validity and accuracy of bank balances of Kshs.3,599,332 as at 30 June 2016 cannot be confirmed.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund- Mosop Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and does not comply with the National Government Constituencies Development Fund Act, 2015.

Other Matter

1.0 Budgetary Control and Performance

1.1 Budget Performance

During the year under review, the Fund had a budget of Kshs.169,451,545 but incurred expenditure totaling Kshs.101,504,246 (60% absorption rate) resulting in under-expenditure of Kshs.67,947,299 or approximately 40% of the budget shown below:

Expenditure Item	Final Budget (Kshs)	Actual Expenditure (Kshs)	Under/ (Over) Expenditure (Kshs)	% Budget Utilisation
Compensation of Employees	3,570,000	2,179,142	1,390,858	61
Use of goods and services	13,628,666	13,605,692	22,974	100
Transfers to Other Government Units	108,635,418	43,170,690	65,464,728	40
Other grants and transfers	41,667,461	41,048,722	618,739	99
Acquisition of Assets	1,950,000	1,500,000	450,000	77
Total	169,451,545	101,504,246	67,947,299	60

Funds not utilized imply that approved programs were not implemented, hence the budget did not fully meet the objectives of improving delivery services to the residents of Mosop Constituency.

1.2 Project implementation

During the financial year under review, an amount of Kshs.69,500,000 was disbursed towards implementation of 147 projects as detailed in the attached appendix marked I.

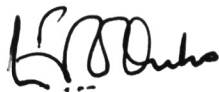
According to the status report as at 30 June 2016, seventy seven (77) projects with an aggregate budget of Kshs.33,400,000 were completed, forty four (44) projects with an aggregate budget of Kshs.23,100,000 were on-going while twenty six (26) projects with an aggregate budget of Kshs.13,000,000 had not yet started. No reasons were provided to explain why the seventy (70) projects were still not completed even though funds for their

implementation had been received in full. As a result, the citizens of Mosop Constituency failed to benefit from the projects that were not implemented as budgeted in the year under review.

1.3 Project Verification

The following observations were made regarding 19 projects costing Kshs.7,400,000 implemented during the year and verified.

Eight (8) of the twelve (12) projects were complete and in use while four (4) projects were on-going and one (1) had not started. Consequently, the residents of Mosop Constituency did not enjoy services envisioned to be provided through the projects that were not completed or initiated. No plausible explanations have been provided by management for the delay by management in implementing the projects.



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

Nairobi

09 November 2017

Appendix I – Project Implementation

	Project Name	Activity	Disbursements (Kshs)	Remark
1	AIC Laboret Girls Secondary School	For construction of science laboratory	1,000,000	Not started
2	Sangalo Secondary School	Construction of two classrooms	1,000,000	Not started
3	AIC Kamanyinya Secondary School	For construction of Girls dormitory	800,000	Not started
4	AIC Kapnganio Secondary School	Construction of two classrooms	800,000	Not started
5	NdalatGaa Girls Secondary School	Construction of two classrooms	800,000	Not started
6	Ngoromosio Primary School	Purchase of two acre of land	600,000	Not started
7	ACK St. Mathews Girls Septonok	For construction of Girls Dormitory	500,000	Not started
8	AIC Kaigat Secondary School	Construction of science laboratory	500,000	Not started
9	AIC Kimong Secondary School	For Completion of Girls Dormitory	500,000	Not started
10	Segemik Primary School	Purchase of one acre 400,000 and construction of 4 door toilets 100,000	500,000	Not started
11	ACK Singilet Primary School	Purchase of one acre of land	400,000	Not started
12	AIC Cheplabgei Primary School	Purchase of one acre land	400,000	Not started

13	Kormaet Primary School	Construction of one classroom	400,000	Not started
14	Kurgung Basic Primary School	For renovation of eight classrooms – flooring, painting and replacing window panes	400,000	Not started
15	Kurgung DO's Office	Completion of DO's Office plastering, painting and general finishes	400,000	Not started
16	Kurgung Township Primary School	Construction of one classroom	400,000	Not started
17	Lelechwet Primary School	Construction of one classroom	400,000	Not started
18	Ndalat DEB Primary School	Construction of one classroom	400,000	Not started
19	Ngoroin Primary School	Construction of one classroom	400,000	Not started
20	Sangalo Primary School	Construction of one classroom	400,000	Not started
21	Sarugaa Primary School	Construction of one classroom	400,000	Not started
22	SDA Kolonget Primary School	Construction of one classroom	400,000	Not started
23	SDA Tiriin Primary School	Construction of one classroom	400,000	Not started
24	Muruto Primary School	Renovation of 4 classrooms – painting and flooring	300,000	Not started
25	Nyigoon Primary School	For completion of eight classrooms – Plastering, painting and general finishes	300,000	Not started
26	Lelechwet Tea Collection Center	Construction of Tea Collection Centre.	200,000	Not started
		Sub Total	13,000,000	

27	AIC Chumek Primary School	Construction of one classroom	400,000	Complete
28	AIC Kabisaga Mission	Construction of one classroom	400,000	Complete
29	AIC Kaptich Primary School	Construction of Boys Dormitory	800,000	Complete
30	AinopSetan – Bishop Muge 5Km	Heavy Grading/Bush clearance and culvers cleaning	300,000	Complete
31	Chebarus – Lemook 3Km	Light Grading/Bush clearance and culverts cleaning	200,000	Complete
32	Chemnoet Primary School	Construction of one classroom	400,000	Complete
33	Chepkatet Secondary School	Construction of one classroom	500,000	Complete
34	Chepkemel – Kaplemur 6Km	Heavy Grading & Expansion/Bush clearance and culverts cleaning	400,000	Complete
35	Chepkiep – Tabolwa 4Km	Light Grading/Bush clearance	250,000	Complete
36	Cheptarit – Bishop Muge	Heavy Grading & Expansion/Bush clearance and culverts cleaning	380,000	Complete
37	Chepterwai – Cheptonon	Light Grading/Bush clearance and culverts cleaning	400,000	Complete
38	Chepterwai Girls Secondary School	Construction of administration block	500,000	Complete
39	Chepterwai Primary School	For renovation of eight classrooms painting and window panes	400,000	Complete
40	Chepyagoris Primary School	For renovation of eight classrooms flooring, painting and replacing window panes	400,000	Complete
41	Kabisaga – Kapsirya 6Km	Heavy Grading	350,000	Complete

42	Kabisaga – Sachangwan 4Km	Light Grading	150,000	Complete
43	Kabisaga Center – Barekeiywet 3Km	Light Grading /Bush clearance	250,000	Complete
44	Kabiyet Boys– Sachangwan 4Km	Light Grading/Bush clearance and culverts cleaning	300,000	Complete
45	Kabiyet Township Primary School	Completion of eight classrooms- Plastering outside walls, painting and general finishes	400,000	Complete
46	Kaiboi – Kipkombot 3Km	Light Grading /Bush clearance	150,000	Complete
47	Kaiboi – Kipsiryia 6Km	Heavy Grading & Expansion/Bush clearance	200,000	Complete
48	Kamasai – UasinGishu Boarder 4Km	Light Grading/Bush clearance and	200,000	Complete
49	Kamasai Primary School	Construction of one classroom	400,000	Complete
50	Kapbose Forest 4Km	Light Grading/Bush clearance	300,000	Complete
51	Kapkatet Chiefs Office	Completion of Chiefs Office plastering painting and general finishes	200,000	Complete
52	Kapkatet Primary School	For renovation of eight classrooms flooring painting and replacing window panes	400,000	Complete
53	Kapkatet Secondary School	Purchase of two acres land	1,000,000	Complete
54	Kapkeringon Central SDA Primary School	Construction of one classroom	400,000	Complete
55	Kapkeringon primary School	Construction of one classroom 400,000and Completion of two ongoing class rooms –	500,000	Complete

		window panes, flooring and painting (100,000)		
56	Kapkeringon –Sigot-Chepkatet 10Km	Heavy Grading/Bush clearance and culvers cleaning	450,000	Complete
57	Kapkoros – Tabolwa 9Km	Heavy Grading/Bush clearance and culvers cleaning	350,000	Complete
58	Kapkoros – Salient 5Km	Heavy Grading & Expansion/Bush clearance and culverts cleaning	250,000	Complete
59	Kapsean – Kimogoch 8Km	Heavy Grading/Bush Clearance	400,000	Complete
60	Kapserton Primary School	For completion of eight classrooms Flooring, painting and replacing window panes	800,000	Complete
61	Kapsirya – Kapkatet 5Km	Heavy Grading & Expansion/Bush clearance and culverts cleaning	250,000	Complete
62	Kaptiony – Katanin 7Km	Heavy Grading & Expansion/Bush clearance and culverts cleaning	350,000	Complete
63	Kibigobe circuit/KibigobeSangalo central 5Km	Light Grading/Bush clearance	200,000	Complete
64	Kipkaren Salient – Sirsiron 4Km	Light Grading/Bush clearance and culverts cleaning	300,000	Complete
65	Kipkombat Primary School	Ksh. 1,000,000.00for construction of two classrooms, completion of two classes (plastering, fixing windows and doors) and construction of 4 door toilet	1,200,000	Complete
66	Koisolik Secondary School	Purchase of two acres of land800,00 and completion of two classrooms plastering and painting (300,000)	1,100,000	Complete
67	Kolonget Circuit 4Km	Heavy Grading/Bush clearance and culvers cleaning	250,000	Complete
68	Kolonget Circuit 4Km	Heavy Grading/Bush clearance and culvers cleaning	250,000	Complete

69	Kugeroniot Primary School	Construction of two classrooms	800,000	Complete
70	Kurgung – Olmararoi 7Km	Light Grading/Bush clearance and culverts cleaning	300,000	Complete
71	Kurgung – Kamungei 8Km	Heavy Grading/Bush clearance and culverts cleaning	350,000	Complete
72	Lelaipei Primary School	Construction of one classroom	400,000	Complete
73	LelechwetKa biyet 4Km	Light Grading/Bush clearance	200,000	Complete
74	Ndalat Outreach Primary School	Construction of one classroom	400,000	Complete
75	Ngariet Primary School	Construction of one classroom	300,000	Complete
76	Nyayo Ward – Soymining Boarder 7Km	Light Grading/Bush clearance and culverts cleaning	300,000	Complete
77	Rubet – Kaiboi 2Km	Light Grading/Bush clearance and culverts cleaning	100,000	Complete
78	Rubet – Septonok 2Km	Light Grading/Bush clearance	120,000	Complete
79	Samutet Primary School	Construction of one classroom	400,000	Complete
80	SDA Kimolwet Primary School	Construction of one classroom	400,000	Complete
81	Septonok – Kipsamoite 5Km	Light Grading/Bush clearance	200,000	Complete
82	Sirsiron Primary School	Purchase of one acres of land (400,000) and	800,000	Complete
83	Sirsiron-Kipkaren Bridge 5Km	Heavy Grading/Bush clearance and culverts cleaning	200,000	Complete

84	Soimining Primary School	Construction of one classroom	400,000	Complete
85	St. Benedict Kaptich Primary school	St. Benedict Kaptich Primary school	400,000	Complete
86	St. Benedict Kipsamoite Secondary School	Completion of three Classrooms Plastering window panes, painting and general finishes	500,000	Complete
87	St. Christine Koria Primary School	Purchase of one acre of land	250,000	Complete
88	St. Clement Nyigoon Secondary School	Construction of one classroom	500,000	Complete
89	St. Dorcas Primary School	Construction of Girls Dormitory	800,000	Complete
90	St. Joseph Elite Primary School	For purchase of 1.5 acres of land	600,000	Complete
91	St. Joseph Kamasia Primary School	Construction of one classroom	400,000	Complete
92	St. PatricksChepnoet Secondary School	Construction of Boys Dormitory	500,000	Complete
93	St. PaulsKemelyet Primary School	Purchase of two acres of land	800,000	Complete
94	St. Peters Birei Primary School	Purchase of two acre of land	1,000,000	Complete
95	St. Peters Kapsean Primary School	Construction of one classroom	400,000	Complete
96	St. Peters Ngenyilel	Purchase of one acre of land	500,000	Complete

	Secondary School			
97	St. Thomas Kaiboi Primary School	800,000	800,000	Complete
98	St. Thomas Kaiboi Secondary School	Construction of Boys	800,000	Complete
99	Teldet – Chepkoiyo – Muruto and feeders 12Km	Light Grading & Expansion /Bush clearance and culverts cleaning	300,000	Complete
100	Teresia – Kipngoror 6KM	Heavy Grading/Bush clearance	300,000	Complete
101	TuiyobeiKipnyigei Primary School	For purchase of 1.5 acres of land	600,000	Complete
102	Tuktuk Secondary School	For completion of four classrooms Plastering, painting and general finishes	500,000	Complete
103	Kiptangus Primary School	For completion of five classrooms –plastering, painting and general finishes	700,000	Ongoing
		Sub Total	33,400,000	
104	Cheloiyo Primary School	For renovation, toilets and fencing	300,000	Ongoing
105	Kimngoror Chiefs Office	Construction of Chiefs Office	400,000	Ongoing
106	Kipkaren DO's Office	For renovation of DO's office Plastering, flooring and painting	400,000	Ongoing
107	Chepsaita Primary School	Completion of five classrooms flooring, window panes and painting	400,000	Ongoing
108	Kamungei Police Post	Completion of police office Construction administration office	400,000	Ongoing
109	Kamungei Secondary School	Construction of science Laboratory	400,000	Ongoing

110	Kamwega Secondary School	Completion of four classrooms plastering and painting	500,000	Ongoing
111	Bishop KogoCheptil Primary School	200,000	400,000	Ongoing
112	Kibigobe Primary School	Construction of one classroom	500,000	Ongoing
113	KoitalelSam oei High School Kugerionot	Construction of two classrooms	800,000	Ongoing
114	ACK Kolonget Primary School	Purchase of two acres of land	600,000	Ongoing
115	Kapchebosei Primary School	Construction of one classroom	400,000	Ongoing
116	Cheptonon Secondary School	Construction of ongoing science laboratory	600,000	Ongoing
117	Kabiyet Boys Primary School	Construction of two classrooms	400,000	Ongoing
118	Kamasai Secondary School	Purchase of one acre of land	500,000	Ongoing
119	Kamulat Primary School	Construction of one classroom	500,000	Ongoing
120	Kapmasai Chiefs Office	Construction of Chiefs Office	400,000	Ongoing
121	Kapmasai Police Station	Construction of police post	400,000	Ongoing
122	Chepkoiyo Secondary School	Construction of one classroom	500,000	Ongoing
123	St. Charles LwangaChepkoiyo	Construction of Two classrooms	800,000	Ongoing
124	St. BrigitaKipkar en Girls	Construction of ongoing Dining Hall	1,000,000	Ongoing

	Secondary School			
125	St. Peters Eisero Girls Secondary School	Construction of Girls Dormitory	700,000	ongoing
126	ABC Labuiywet Primary School	Construction of one classroom	400,000	Ongoing
127	ACK Kormaet Secondary School	Construction of Science Laboratory	500,000	Ongoing
128	CheptililSuswo Primary School	Renovation of six classrooms flooring, window panes and painting	400,000	Ongoing
129	Kabiemit Primary School	For roofing of the eight classrooms	400,000	Ongoing
130	Kapkagaron Secondary School	Construction of two classrooms	1,000,000	Ongoing
131	Kapsosio Primary School	Construction of one classroom	500,000	Ongoing
132	Kaptebee Primary School	Purchase of one acre of land	400,000	Ongoing
133	ACK Kimogoch Primary School	renovation of eight classrooms- Replacing window panes, painting and flooring	400,000	Ongoing
134	AIC MoiKabiemit Secondary School	Construction of ongoing science laboratory	500,000	Ongoing
135	Chepyewet primary School	Construction of one classroom	400,000	Ongoing
136	Cheptuiyet Secondary School	Construction of one classroom	500,000	Ongoing
137	AIC Ndulele Secondary School	Construction of a science laboratory	600,000	Ongoing

138	Chepyagoris Secondary School	Construction of one classroom	500,000	Ongoing
139	Kapkoimur Secondary School	Construction of two classrooms	1,000,000	Ongoing
140	Kapkorio Primary school	Construction of four classrooms	400,000	Ongoing
141	ACK Chepkoiyo Mission Primary School	Construction of Toilets 4 door	300,000	Ongoing
142	AIC Ndulele Primary School	Renovation of eight classrooms –flooring, painting and window panes	500,000	Ongoing
143	Kapkures Primary School	Purchase of three acres of land	1,400,000	Ongoing
144	Tangaratwet Primary School	Completion of three classrooms flooring, window panes and painting	400,000	Ongoing
145	ACK Kimogoch Secondary School	Completion of Teachers Quarters Plastering, painting and general finishes	500,000	Ongoing
146	Kipngoror Primary School	Renovation of eight classrooms flooring window panes and painting	400,000	Ongoing
147	ACK Kabose Primary School	Construction of one classroom	400,000	Ongoing
		Sub Total	23,100,000	
	Total		69,500,000	

Appendix II – Project Verification


	Project	Activity	Amount (Kshs)	Remarks
1	St Peter's Kapsean Primary	Construction of classroom	400,000	Complete and in use
2	ACK Kimogoch Secondary School	Completion of Teachers Quartets Plastering, painting and general finishes	500,000	Electricity and Plastering not done
3	St. Benedict Kipsamoite Secondary School	Completion of three Classrooms Plastering window panes, painting and general finishes	500,000	Complete and in use
4	St. Peters Kapsean Primary School	Construction of one classroom	400,000	Complete and in use
5	Kapkagaron Secondary School	Construction of two classrooms	1,000,000	Structures erected. Roofing, windows and doors not done
6	St. Thomas Kaiboi Primary School	Construction of Dormitory	800,000	Complete and in use
7	St. Thomas Kaiboi Secondary School	Construction of Boys	800,000	Complete and in use
8	Koisolik Secondary	Construction of classrooms	400,000	Complete and in use
9	Kiptangus Primary School	Construction of classrooms	500,000	Complete and in use
10	Eisero Girls Secondary School	Construction of Dormitory	800,000	Roofing, doors, windows not done


11	Brigetta Girls Secondary	Construction of ongoing Dining Hall	1,000,000	Plastering and windows not done
12	Kipkaren Salient – Sirsiron 4Km	Light Grading/Bush clearance and culverts cleaning	300,000	Complete and in use
	Total		7,400,000	

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

	Note	2015-2016	2014-2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	76,975,539	118,502,111
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		76,975,539	118,502,111
PAYMENTS			
Compensation of employees	4	2,179,142	1,513,340
Use of goods and services	5	13,605,692	5,799,872
Transfers to Other Government Units	6	43,170,690	54,692,659
Other grants and transfers	7	41,048,722	30,527,734
Social Security Benefits	8	-	45,691
Acquisition of Assets	9	1,500,000	-
Other Payments	10	-	-
TOTAL PAYMENTS		101,504,246	92,579,296
SURPLUS/DEFICIT		-24528707	25,922,815

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. MOSOP NG- CDF financial statements were approved on 22.09. 2016 and signed by:

Sign.....
 Tegler Jepkoech
 Chairman NG-CDFC


Sign.....
 Beatrice Bowen
 Fund Account Manager.




V. STATEMENT OF ASSETS AS AT 30 JUNE 2016

	Note	2015-2016	2014-2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	3,599,332	27,148,039
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C		980,000
TOTAL FINANCIAL ASSETS		3,599,332	28,128,039
REPRESENTED BY			
Fund balance b/fwd 1st July...	14	28,128,040	2,205,225
Surplus/Deficit for the year		-24,528,708	25,922,815
Prior year adjustments	9		-
NET LIABILITIES		3,599,332	28,128,040

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The MOSOP NG-CDF financial statements were approved on 22.09.2016 and signed by:


Sign.....
 Tegler Jepkoech
 Chairman NG-CDFC


Sign.....
 Beatrice Bowen
 Fund Account Manager.

VI. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2016

Receipts for operating income		2015-2016	2014-2015
		kshs	Kshs
Transfers from CDF Board	1	76,975,539	118,502,111
Proceed from sale of asset	2	-	-
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	2,179,142	1,513,340
Use of goods and services	5	13,605,692	5,799,872
Transfers to Other Government Units	6	43,170,690	54,692,659
Other grants and transfers	7	41,048,722	30,527,734
Social Security Benefits	8	-	45,691
Other Payments	10	-	-
		100,004,246	92,579,296
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		(23,028,708)	25,922,815
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets	9	(1,500,000)	-
Net cash flows from Investing Activities		(1,500,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(24,528,708)	25,922,815
Cash and cash equivalent at BEGINNING of the year		28,128,040	2,205,225
Cash and cash equivalent at END of the year		3,599,332	28,128,04

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. MOSOP NG- CDF financial statements were approved on 22.09.2016 and signed by:

Sign.....
Tegler Jepkoech
Chairman NG-CDFC

Sign.....
Beatrice Bowen
Fund Account Manager.

CONSTITUENCIES DEVELOPMENT FUND – MOSOP CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	114,347,967	55,103,578	169,451,545	101,504,246	67,947,299	60
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTALS RECEIPTS	114,347,967	55,103,578	169,451,545	101,504,246	67,947,299	
PAYMENTS						
Compensation of Employees	2,550,000	1,020,000	3,570,000	2,179,142	1,390,858	61
Use of goods and services	6,791,316	6,837,350	13,628,666	13,605,692	22,974	100
Transfers to Other Government Units	68,750,000	39,885,418	108,635,418	43,170,690	65,464,728	40
Other grants and transfers	35,306,651	6,360,810	41,667,461	41,048,722	618,739	99
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	950,000	1,000,000	1,950,000	1,500,000	450,000	77
Other Payments						
TOTALS	114,347,967	55,103,578	169,451,545	101,504,246	67,947,299	

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 NG-CDF 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 NG-CDF.

2. **Recognition of revenue and expenses**

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

3. **In-kind contributions**

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

4. **Cash and cash equivalents**

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

NATIONAL GOVERNMENT ENTITY - (MOSOP NG-CDF)

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs)

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 NG-CDF 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 NG-CDF'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 NG-CDF's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. Subsequent events

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES/CDF BOARD

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
			118,502,111
Normal Allocation	AIE NO. A820687	30,000,000	
	AIE NO. A820906	27,000,000	
	AIE NO. A825706	3,000,000	
	AIE NO. A790799	16,975,539	
			-
Conditional grants	AIE NO...	-	-
	AIE NO...	-	
Receipt from other Constituency		-	
TOTAL		76,975,539	118,502,111

2 . PROCEEDS FROM SALE OF ASSETS

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	2,246,859	1,898,842
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	158,100	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	7,200	-
gratuity	-	-
Total	2,254,059	1,898,842



NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	-	-
Office rent	-	-
Communication, supplies and services	319,000	-
Domestic travel and subsistence	30,000	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,068,400	991,000
Hospitality supplies and services	-	-
Other committee expenses	7,359,387	350,000
Committee allowance	2,259,000	2,649,000
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	710,000	1,809,872
Fuel ,oil & lubricants	700,000	-
Other operating expenses	1,099,883	-
Routine maintenance – vehicles and other transport equipment	59,422	-
Total	13,605,692	5,799,872

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	23,737,931	28,932,659
Transfers to secondary schools (see attached list)	13,950,000	25,600,000
Transfers to tertiary institutions (see attached list)	1,000,000	-
Transfers to health institutions (see attached list)	4,482,759	-
-TOTAL	43,170,690	54,692,659

7. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bursary – secondary schools (see attached list)	8,905,609	8,735,600
Bursary – tertiary institutions (see attached list)	8,575,113	7,545,134
Bursary – special schools (see attached list)	20,000	287,000
Mock & CAT (see attached list)	1,900,000	-
Water projects (see attached list)	-	400,000
Agriculture projects (see attached list)	-	600,000
Electricity projects (see attached list)	-	-
Security projects (see attached list)	750,000	-
Roads projects (see attached list)	9,500,000	10,000,000
Sports projects (see attached list)	700,000	560,000
Environment projects (see attached list)	-	-
Other Projects (see attached list)	-	-
Emergency Projects (specify)	10,698,000	2,400,000
Total	41,048,722	30,527,734

8.0 SOCIAL SECURITY BENEFIT

	2015-2016 Kshs	2014-2015 Kshs
Social Security benefit	-	45,691

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.ACQUISITION OF ASSETS

Non Financial Assets

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	1,500,000	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	1,500,000	-

10 .OTHER PAYMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Other payments	-	-
Total	-	-

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015
	Kshs	Kshs
<i>C0-operative bank Edoret branch A/C NO.01120086387700</i>	3,599,332	27,148,040
Total	3,599,332	27,148,040

12B: CASH IN HAND		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (specify)	-	-
	-	-
Total	-	-
[Provide cash count certificates for each]		

12c: OUTSTANDING IMPRESTS

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

0

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. BALANCES BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	27,148,040	925,2250
Cash in hand	980,000	
Imprest		1,280,000
Total	<u>28,128,04</u>	<u>2,205,225</u>

[Provide short appropriate explanations as necessary]

9. PRIOR YEAR ADJUSTMENTS

	2015 - 2016	2014 - 2015	
	Kshs	Kshs	K
Bank accounts	-	-	
Cash in hand	-	-	
Imprest	-	-	
Total	<u>-</u>	<u>-</u>	

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15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

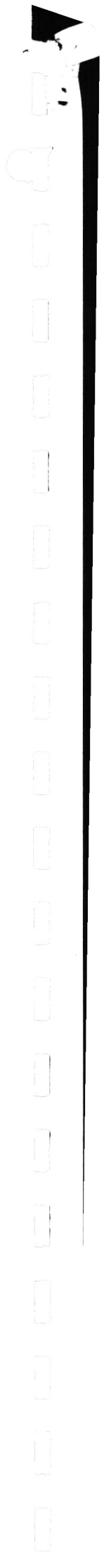
	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (specify)	-	-
	-	-
	-	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others (specify)	-	-
	-	-
	-	-



ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER			
Asset class	Historical Cost		Historical Cost
	(Kshs)		(Kshs)
	2015/16		2014 -2015
Land			
Buildings and structures	1,500,000		
Transport equipment	311,750		311,750
Office equipment, furniture and fittings	323,250		323,250
ICT Equipment, Software and Other ICT Assets			
Other Machinery and Equipment	363,910		363,910
Heritage and cultural assets			
Intangible assets			
Total	2,498,910		998,910



Asset No/Tag No	Serial Number	Acquisition Date	Purchase Cost (Ksh)	Physical Location	Current Condition
GK A 916 U	Chesis No.	27/4/2010			
	AHTFR22G306028980		3502650	CDF Office Kabiye	Grounded
	Engine No. 2KD7968630				
GK A 074Y	Chesis No. PY190H	26/03/2011			
	Engine No. C3080064036		21500000	CDF Office Kabiye	Working
CDF					
CDF		No Records	No Records	CDF Office Kabiye	Working
CDF	No Records	No Records	No Records	CDF Office Kabiye	Working
Kangaro HD 25S24	Kangaro Hd 25S24	No Records	No Records	CDF Office Kabiye	Working
CDF	No Records	No Records	No Records	CDF Office Kabiye	Working
5723261	5723261	13/06/2011		CDF Office Kabiye	Working
CN155T21RML2694A-301	CN155T21RML2694A-301		29980	CDF Office Kabiye	Working
CN35NWHOXP	CN35NWHOXP	No Records	7500	CDF Office Kabiye	Working
				CDF Office Kabiye	Working
	5.0805E+14	5.0805E+14	No Records	No Records	
	50807151124	50807151124	No Records	No Records	CDF Office Kabiye
	47118641601	47118641601	No Records	No Records	CDF Office Kabiye
CN951QH MV	CN951QH MV	No Records	No Records	CDF Office Kabiye	Working
HPPROCZ00868BT	HPPROCZ00868BT	No Records	No Records	CDF Office Kabiye	Working
CNCJG45970	CNCJG45970	No Records	No Records	CDF Office Kabiye	Working
Buildings and structures		22/06/2016		CDF Office Kabiye	Working
			1,500,000	CDF Office Kabiye	working

