

REPUBLIC OF KENYA



*Paper laid by Law
Wednesday
29/11/17
Afternoon
sitting
A.L.*

OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2016**





**CONSTITUENCY DEVELOPMENT FUND- MARAKWET
EAST 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)

NG-CONSTITUENCY DEVELOPMENT FUND – MARAKWET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

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NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government *Constituencies Development Fund (NG-CDF)* was set up under the CDF Act, 2015. The National Government *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 *National Government Constituencies Development Fund*.

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. Constituency Development Fund Committee (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.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Edwin Siele
3.	District Accountant	Rebecca Biwott

(d) Fiduciary Oversight Arrangements

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

1. Mr Joseph Chebii- Male (Adult)
2. Mr Stephen Sangalo-Deputy County Commissioner
3. Mrs Zilpha Biwott- Nominee of the constituency office (Female)
4. Mr John Lochaa- Nominee of the constituency office (Male)
5. Mrs Agatha Kibaina-Woman (Adult)
6. Mrs Julia Chelawa-Woman (Youth)
7. Mr Julius Chesir-Representative of persons living with disability
8. Mr Osea Kemboi- Man (Youth)
9. Mr Sylvester Kipkeu- Co-opted member of NG-CDFC
10. Mr Edwin Siele- Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – MARAKWET EAST CONSTITUENCY
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(e) MARAKWET EAST CDF Headquarters

Marakwet East CDF Office
P.O. Box 298-30705
Kapsowar.
Chesoi CDF hall
Chesoi, KENYA

MARAKWET EAST NG-CDF CONTACTS
Telephone: (+254) 728-573-065, (+254) 725-636-810
Email: ngcdfmarakweteast@ngcdf.go.ke

(f) MARAKWET EAST CDF Bankers

1. Equity Bank
Kapsowar
1570261546678
P.O.BOX 174-30705
KAPSOWAR

(g) Independent Auditors

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

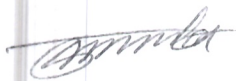
(h) Principal Legal Adviser

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

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

The Chairman noted that there was improvement in the implementation of projects, this was due to capacity building done on of PMC's. There is need for the CDF board to increase allocation to bursary/social programmes in Marakwet East since there are many poor students who are likely to drop out. The chairman would like to thank all stakeholders in CDF projects in Marakwet East including the project management committees, development partners, and government line ministries.

Sign



CHAIRMAN CDFC

CONSTITUENCIES DEVELOPMENT FUND – MARAKWET EAST CONSTITUENCY
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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 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.

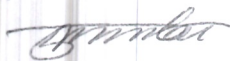
The Accounting Officer in charge of the Marakwet East Constituency is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (period) ended on June 30, 2016. 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 *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 *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 the Marakwet East Constituency accepts responsibility for the *CDF'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 *CDF's* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 2016, and of the *CDF's* financial position as at that date. The Accounting Officer in charge of the Marakwet East Constituency further confirms the completeness of the accounting records maintained for the *CDF*, which have been relied upon in the preparation of the *CDF's* financial statements as well as the adequacy of the systems of internal financial control.

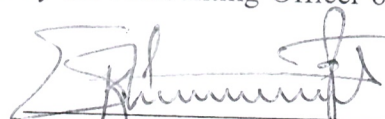
The Accounting Officer in charge of the Marakwet East Constituency confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *CDF'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 *CDF's* financial statements were approved and signed by the Accounting Officer on _____
2016.



Chairman - CDFC



Fund Account Manager

FUND ACCOUNT MANAGER
MARAKWET EAST CONSTITUENCY

SIGNATURE OF FUND ACCOUNT MANAGER
P.O. BOX 4011, MARAKWET

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – MARAKWET EAST 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 - Marakwet East Constituency set out on pages 6 to 23, which comprise the statement of financial 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 Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

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

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 management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

1.0 Transfer to Other Government Entities

The statement of receipts and payments for the year ended 30 June 2016 reflects transfer to other government units balance of Kshs.23,909,483 as disclosed in note 7 to the financial statements which includes transfers to secondary schools figure of Kshs.6,000,000, out of which an amount of Kshs.2,000,000 was disbursed to St. Paul's Girls Secondary School-Kapkondot for renovation of a laboratory and purchase of laboratory equipment. Available information revealed that an amount of Kshs.800,000 was utilised for purchase of laboratory equipment. Records availed for audit verification indicate that the goods were delivered on 18 July 2017 while the minutes of the inspection and acceptance committee indicate that it was held on 6 July 2017, two weeks before the goods were delivered. No explanation has been provided for this anomaly. Under the circumstances, the propriety of the expenditure of Kshs.800,000 on laboratory equipment could not be confirmed.

2.0 Other Grants and Transfers

2.1 Sports Projects

Included also in the statement of receipts and payments for the year ended 30 June 2016 is other grants and transfers of Kshs.46,714,334 as disclosed in note 8 to the financial statements out of which an amount of Kshs.2,606,103 was spent on sports projects as summarized below:

Date	Supplier	Description	Pv No	Cheque No	Amount
30-Jul-15	Wonderdom Interlink Services	Supply of sports equipment		1405	500,000.00
28-Aug-15	Munyan Enterprises Ltd	Supply of sports equipment	341	1880	1,800,000.00
4-Mar-16	Munyan Enterprises Ltd	Supply of sports equipment	486	2705	306,103.70
					2,606,103.70

However, the stores ledger, distribution schedule and acknowledgements by the beneficiaries of the sports equipment to confirm that the same were received and taken on charge were not provided for audit verification.

Consequently, the propriety of the expenditure of Kshs.2,606,104 on sports equipment could not be confirmed.

3.0 Bank Balances

The statement of assets as at 30 June 2016 reflects bank balance of Kshs. 59,811,209 as at 30 June 2016. The bank reconciliation statement for the month of June 2016 reflects un-presented cheques amounting to Kshs.1,805,288 out of which cheques amounting to Kshs.667,424 had become stale and had not been reversed in the cash book.

Consequently, the accuracy and validity of the bank balance of Kshs.59,811,209 could not be confirmed.

Qualified Opinion

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

Other Matter

1.0 Budget Control and Performance

1.1 Budget Performance

During the year under review, the Fund had an approved budget of Kshs.111,617,623 against an expenditure of Kshs.79,853,886 or 72% resulting to under-expenditure of Kshs.31,763,735 or 28 % of the approved budget as detailed below:

Item	Budget 2015/2016 (Kshs)	Actuals 2015/2016 (Kshs)	Budget Utilization Difference (Kshs)	Utilization (%)
Compensation of Employees	2,144,459	1,795,367	349,092	16
Use of goods and services	2,543,300	1,102,190	1,441,110	57
Committee Expenses	5,347,230	5,837,912	(490,682)	(9)
Transfer to other Government Units	46,400,000	23,909,483	22,490,517	48
Other grants and transfers	55,132,633	46,714,335	8,418,298	15
Social Security Benefits	50,000.00	45,600	4,400	9

Acquisition of Assets	-	449,000	(449,000)	
Total	111,617,623	79,853,886	31,763,735	28

Overall, from the above analysis, it is evident that the CDF under-spent on most of its budget lines with transfer to other government units with the highest amount of unutilized allocation of Kshs.22,490,517 followed by other grants and transfers of Kshs.8,418,298 and use of goods at Kshs.1,441,110. The management has not explained the failure to utilize all the funds budgeted for despite receiving the entire budgeted amount of Kshs.111,617,623 from the National Government Constituencies Development Fund Board. In addition, no evidence has been provided to confirm whether the over expenditure totalling Kshs.939,682 on committee expenses and acquisition of assets was approved by the board.

Consequently, the citizens of Marakwet East constituency were denied the benefits that would have accrued from the projects that were to be implemented. Further the propriety of the total over expenditure of Kshs.939,682 could not be confirmed.

1.2 Project Implementation

During the financial year 2015/2016, Marakwet East CDF had budgeted to disburse Kshs 69,462,970 to one hundred and fifteen (115) projects out of which an amount of Kshs 24,850,000 was disbursed to fifty four (54) projects. Out of a total of one hundred and fifteen (115) projects that were funded, twenty (20) projects with a budget of Kshs.12,050,000 were complete, thirty four (34) projects with a budget of Kshs.24,850,000 were at various stages of completion while sixty one (61) projects with a budget of Kshs.32,562,970 were not funded during the year as detailed below:

No.	Financial Year	Project Name	Activity	Allocation	Disbursement to PMCs	Status	Remark	% of completion
Completed projects								
1.	2015/2016	Kararia Chief's Office	Plastering, ceiling, glasses of chief's office	200,000	200,000	Complete	in use	100%
2	2015/2016	Deputy County Comm.	Purchase of office chairs & tables for Deputy County Comm.	500,000	500,000	Complete	in use	100%
3	2015/2016	Maron Pri Sch	Plastering, doors, windows & painting of 2classes	200,000	200,000	Complete	In use	100%
4	2015/2016	Mkeno Pri School	Plastering, painting, windows & doors of 2classes	200,000	200,000	Complete	in use	100%
5	2015/2016	Kapcheba u Pri Sch	Plastering, doors, windows &	200,000	200,000	Complete	Handed over	100%

			painting of 2classes					
6	2015/2016	Ratia Pri Sch	Construction of 1class 500,000 completion of 1class 250,000	750,000	750,000	Complete	Handed over	100%
7	2015/2016	Tebe Pri Sch	Construction of 1class	500,000	500,000	Complete	Handed over	100%
8	2015/2016	Tangul Pri Sch	Construction of 1class 500,000 Windows, doors, plastering & flooring of 2classes 300,000	800,000	800,000	Complete	Handed over	100%
9	2015/2016	Kamelei Pri Sch	Construction of 1class 500,000 Windows, doors, plastering & flooring of 2classes 300,000	800,000	800,000	Complete	Handed over	100%
10	2015/2016	Kapero Pri Sch	Construction of 1class	500,000	500,000	Complete	Handed over	100%
11	2015/2016	Kapchemu rkeldet Pri Sch	Construction of 1class	500,000	500,000	Complete	Handed over	100%
12	2015/2016	Kararia Pri Sch	Plastering, windows, doors, painting of 2classes	500,000	500,000	Complete	Handed over	100%
13	2015/2016	Kabiego Pri Sch	plastering, doors, windows & painting of 3classes	600,000	600,000	Complete	Handed over	100%
14	2015/2016	Kapkuto Pri Sch	Construction of 1class	500,000	500,000	Complete	Handed over	100%
15	2015/2016	Kiteche Water Project	completion of water tank	500,000	500,000	Complete	in use	100%
16	2015/2016	Segut Water Project	Purchase and laying of pipes	500,000	500,000	Ongoing	Ongoing	100%
17	2015/2016	Kessum Water Project	Purchase and laying of pipes	1,500,000	1,500,000	Complete	in use	100%
18	2015/2016	Tenderwa Water Project	Purchase and laying of pipes	500,000	500,000	Complete	In use	100%
19	2015/2016	Kapyego Police Station	Plastering, flooring, panes, painting of a police station	1,000,000	1,000,000	Complete	in use	100%

20	2015/2016	Embobut Police Station	Painting police station & construction of septic tank	1,300,000	1,300,000	Complete	in use	100%
			Sub Total	12,050,000	12,050,000			
Partially completed								
1	2015/2016	Sambirir Boys Sec Sch	Roofing, plastering, painting and windows and doors of dormitory	500,000	500,000	Ongoing	Painting	90%
2	2015/2016	Ishmael Chelanga Sec Sch	Walling, roofing of a laboratory	500,000	500,000	Ongoing	Roofing	8%
3	2015/2016	St. Pauls Kapkondot Sec Sch	Renovation of lab and lab equipment	2,000,000	2,000,000	Ongoing	Installation of gas and water system	40%
4	2015/2016	St. Augustine Kapyego Sec Sch	Walling and roofing of a dining hall	1,000,000		Ongoing	Roofing	30%
5	2015/2016	Kipkaner Day Sec Sch	Walling and roofing of admin block	1,000,000		Ongoing	Finishing	30%
6	2015/2016	Sambirir Girls Sec Sch	Construction of ICT building 1,000,000 constructing library 1,000,000	2,000,000	2,000,000	Ongoing	Ringbeam	25%
7	2015/2016	St. Mary's Mon Sec Sch	Roofing, plastering, painting and finishing of staff quarters	600,000		Ongoing	Lintel	20%
8	2015/2016	Mogil Day Sec Sch	Walling and roofing of a dining hall	500,000	500,000	Ongoing	Window	10%
9	2015/2016	Sambirir Comm. Library	Walling, roofing, plastering, flooring, painting, doors & windows of a library	1,000,000	1,000,000	Ongoing	Roofing	40%
10	2015/2016	Mokoro Chief's Office	Plastering, flooring, windows, doors and painting of chief's office	300,000	300,000	Ongoing	Finishing	90%
11	2015/2016	Kapkobil Pri Sch	walling, roofing, plaster, doors, windows	1,000,000	1,000,000	Ongoing	Completion	80%

12	2015/2016	Chorwa Pri Sch	Walling, roofing & plastering of a dormitory	600,000	600,000	Ongoing	Walling	8%
13	2015/2016	Maina Pri Sch	plastering, doors, windows, flooring, painting of 3classes	500,000	500,000	Ongoing	Plastering	70%
14	2015/2016	Chesongoch Small Home	Plastering, doors, windows, flooring, painting of 2classes	300,000	300,000	Ongoing	Plastering	70%
15	2015/2016	Kipkaner Water Project	purchase of extension pipes	2,000,000	2,000,000	Ongoing	Ongoing	70%
16	2015/2016	Tenderwa Pri Sch	Plastering, painting, flooring, windows, doors of 2classes	350,000	350,000	Ongoing	Finishing	60%
17	2015/2016	Queen Of Peace Cheseger Pri Sch	Roofing, doors, windows, flooring, painting of 3classes	600,000	600,000	Ongoing	Finishing	60%
18	2015/2016	Boroko Pri Sch	roofing, plaster, windows, doors of 4classes	800,000	800,000	Ongoing	Finishing	60%
19	2015/2016	St. Peters Korion	Construction of 1class	500,000	500,000	Ongoing	Roofing	55%
20	2015/2016	Mokwony Pri Sch	Construction of 1class	500,000	500,000	Ongoing	Roofing	55%
21	2015/2016	Kaptoben do Pri Sch	Construction of 1class	500,000	500,000	Ongoing	Roofing	55%
22	2015/2016	Kipchumwa Chief's Office	Construction of a chief's office.	500,000	500,000	Ongoing	Lintel	40%
23	2015/2016	Kipkaner Chief's Office	Construction of a chief's office.	500,000	500,000	Ongoing	Lintel	40%
24	2015/2016	Tenderwa Asst Chief's Office	Construction of a chief's office.	500,000	500,000	Ongoing	Lintel	40%
25	2015/2016	Wewo Primary Sch	Construction of 1class	300,000	300,000	Ongoing	Lintel	40%
26	2015/2016	Kapkeny Pri Sch	Roofing, plastering, painting, doors & windows of a dormitory	500,000	500,000	Ongoing	Roofing	40%
27	2015/2016	Kilangata Pri Sch	Roofing, plastering,	500,000	500,000	Ongoing	Finishing	40%

			painting, doors & windows of 3classes					
28	2015/2016	Kamasia Pri Sch	Construction of 1class 500,000, roofing, windows, doors, plaster, flooring of 1class 300,000	800,000	800,000	Ongoing	Lintel	40%
29	2015/2016	Kabaldam et Pri Sch	Construction of 1class	700,000	700,000	Ongoing	Lintel	40%
30	2015/2016	Cheptobot Asst Chief's Office	Construction of a chief's office.	500,000	500,000	Ongoing	Walling	30%
31	2015/2016	Chawis Pri Sch	Construction of 2classes	1,000,000	1,000,000	Ongoing	Tendering	2%
32	2015/2016	Liter Pri Sch	Construction of 1class	500,000	500,000	Ongoing	Tendering	2%
33	2015/2016	Kapchelag a Pri Sch	Construction of 2classes	1,000,000	1,000,000	Ongoing	Walling	10%
34	2015/2016	Mogil Police Station	Plastering, painting & pit latrine.	500,000	500,000	Ongoing	Finishing	80%
			Sub Total	24,850,000	22,250,000			
Projects not started								
1	2015/2016	Mocks/ Cats	Printing and distribution of mocks and CATs	200,000		Not disbursed	Not started	0%
2	2015/2016	CDF Office Gardening	purchase and planting flowers and seedlings	431,486		Not disbursed	Not started	0%
3	2015/2016	Deputy County Comm.	purchase and planting of tree seedlings	50,000		Not disbursed	Not started	0%
4	2015/2016	Kamelei Pri Sch	purchase and planting of tree seedlings	250,000		Not disbursed	Not started	0%
5	2015/2016	Kapero Pri Sch	purchase and planting of tree seedlings	250,000		Not disbursed	Not started	0%
6	2015/2016	Cheptany Pri Sch	purchase and planting of tree seedlings	250,000		Not disbursed	Not started	0%
7	2015/2016	Chemisto Pri Sch	purchase and planting of tree seedlings	250,000		Not disbursed	Not started	0%
8	2015/2016	Chorwa Pri Sch	purchase and planting of tree seedlings	250,000		Not disbursed	Not started	0%
9	2015/2016	Kapchelag a Pri Sch	purchase and planting of tree seedlings	250,000		Not disbursed	Not started	0%
10	2015/2016	Katilit Pri Sch	purchase and planting of tree seedlings	250,000		Not disbursed	Not started	0%

11	2015/2016	Chebilil Pri School	Purchase and supply of sport equipment to zones	371,914		Not disbursed	Not started	0%
12	2015/2016	Chugor Pri School	Purchase and supply of sport equipment to zones	371,914		Not disbursed	Not started	0%
13	2015/2016	Muswon Pri Sch	Purchase and supply of sport equipment to zones	371,914		Not disbursed	Not started	0%
14	2015/2016	Moror Pri School	Purchase and supply of sport equipment to zones	371,914		Not disbursed	Not started	0%
15	2015/2016	Tangul Pri Sch	Purchase and supply of sport equipment to zones	371,914		Not disbursed	Not started	0%
16	2015/2016	Kabetwa Pri School	Purchase and supply of sport equipment to zones	371,914		Not disbursed	Not started	0%
17	2015/2016	Kaptich Girls Sec Sch	Construction of a dining hall	1,000,000		Not disbursed	Not started	0%
18	2015/2016	Liter Sec Sch	Flooring, plaster, window, doors, painting of a library	700,000		Not disbursed	Not started	0%
19	2015/2016	Chesewe w Boys Sec Sch	Construction of a dormitory	1,000,000		Not disbursed	Not started	0%
20	2015/2016	Lukuget Day Sec Sch	Plastering, painting, doors and windows of 3classes	500,000		Not disbursed	Not started	0%
21	2015/2016	Queen Of Peace Sec Sch	Construction of a dormitory	1,000,000		Not disbursed	Not started	0%
22	2015/2016	St. Michael Sec Sch	Walling, roofing, flooring, doors, windows of 2classrooms and office	1,000,000		Not disbursed	Not started	0%
23	2015/2016	Kapcheba u Sec Sch	Walling and roofing of a dormitory	2,000,000		Not disbursed	Not started	0%
24	2015/2016	Liter Police Station	Fencing, septic tank, ceiling and	500,000		Not disbursed	Not started	0%

			wiring of police station					
25	2015/2016	Chebilil Ap Line	Plastering, painting doors, panes, ceiling & pit latrine	1,000,000		Not disbursed	Not started	0%
26	2015/2016	Kaben Chief's Office	Construction of a chief's office.	500,000		Not disbursed	Not started	0%
27	2015/2016	Kiptumbur Chief's Office	Plastering, painting, flooring & pit latrine of chief's office.	300,000		Not disbursed	Not started	0%
28	2015/2016	Nyirar Chief's Office	Construction of a chief's office.	500,000		Not disbursed	Not started	0%
29	2015/2016	Sambirir Chief's Office	Walling, roofing, flooring and plastering of chief's office.	500,000		Not disbursed	Not started	0%
30	2015/2016	Kamogo Pri Sch	Construction of 1class	500,000		Not disbursed	Not started	0%
31	2015/2016	Kapsicha Pri Sch	Construction of 1class	500,000		Not disbursed	Not started	0%
32	2015/2016	Nyirar Pri Sch	Flooring, plastering, doors, windows of 2classes	500,000		Not disbursed	Not started	0%
33	2015/2016	Koisabul Pri Sch	plastering, flooring 2classes	500,000		Not disbursed	Not started	0%
34	2015/2016	Chelimwo Pri Sch	Construction of 1class	500,000		Not disbursed	Not started	0%
35	2015/2016	Itum Pri Sch	plastering, flooring, doors, windows 1class 200,000 construction 1class 500,000	700,000		Not disbursed	Not started	0%
36	2015/2016	Lukuget Pri Sch	Construction of 1class	500,000		Not disbursed	Not started	0%
37	2015/2016	Kaptora Pri Sch	Walling, roofing of dormitory	800,000		Not disbursed	Not started	0%
38	2015/2016	Muswon Pri Sch	Construction of 1class	500,000		Not disbursed	Not started	0%
39	2015/2016	Kapchoge Pri Sch	Construction of 1class	500,000		Not disbursed	Not started	0%
40	2015/2016	Cheptobot Pri Sch	Construction of 1class	500,000		Not disbursed	Not started	0%
41	2015/2016	Kimuren Pri Sch	Construction of 1class	500,000		Not disbursed	Not started	0%
42	2015/2016	Kombasse s Pri Sch	Construction of 1class	500,000		Not disbursed	Not started	0%
43	2015/2016	Kumbulul Pri Sch	Construction of 1class	500,000		Not disbursed	Not started	0%

44	2015/2016	Koibarak Pri Sch	Construction of 1class	400,000		Not disbursed	Not started	0%
45	2015/2016	Murkutwo Pri Sch	Flooring, doors, windows, plaster and painting of 4classes	400,000		Not disbursed	Not started	0%
46	2015/2016	Tot Pri Sch	Doors, windows, plaster, floor 2classes	200,000		Not disbursed	Not started	0%
47	2015/2016	Chesawach Pri Sch	Construction of admin block.	400,000		Not disbursed	Not started	0%
48	2015/2016	Chesetan Pri Sch	Construction of 1class	500,000		Not disbursed	Not started	0%
49	2015/2016	Sangach Pri Sch	Construction of 1class 500,000 Doors, windows, plaster, floor 2classes 200,000	700,000		Not disbursed	Not started	0%
50	2015/2016	Barberi Pri Sch	Doors, windows, flooring, plaster of 2classes	400,000		Not disbursed	Not started	0%
51	2015/2016	Kimongo Pri Sch	Construction of 1class	400,000		Not disbursed	Not started	0%
52	2015/2016	Embomir Pri Sch	Doors, windows, flooring, plaster of 2classes	300,000		Not disbursed	Not started	0%
53	2015/2016	Chemisto Pri Sch	Doors, windows, flooring, plaster of 2classes	400,000		Not disbursed	Not started	0%
54	2015/2016	Katilit Pri Sch	Construction of 1class	500,000		Not disbursed	Not started	0%
55	2015/2016	Chechan Pri Sch	construction of 1class	500,000		Not disbursed	Not started	0%
56	2015/2016	Kipyebo Primary	Plastering and flooring of one classroom	300,000		Not disbursed	Not started	0%
57	2015/2016	Liter Water Project	Purchase and laying of pipes	500,000		Not disbursed	Not started	0%
58	2015/2016	Wewo Water Project	Purchase and laying of pipes	500,000		Not disbursed	Not started	0%
59	2015/2016	Meuno Water Project	Purchase and laying of pipes	500,000		Not disbursed	Not started	0%
60	2015/2016	Kakiptul Water Project	Purchase and laying of pipes	1,000,000		Not disbursed	Not started	0%

61	2015/2016	Kapchoge Water Project	Purchase and laying of pipes and one tank	2,000,000		Not disbursed	Not started	0%
			Sub Total	32,562,970	-			
			Grand Total	69,462,970	34,300,000			

Consequently, the projects not implemented may impact negatively on service delivery to the people of Marakwet East constituency.

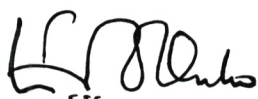
1.3 Projects Verification

During the year under review, twenty one (21) projects costing Kshs.18,000,000 were verified and eight (8) projects costing Kshs.8,700,000 were found to be incomplete and the findings are summarized below:

Serial No	Project Name	Project Activity	Amount Kshs	Date Disbursed	Observation
1.	Kapkuto Primary School.	Construction of one classroom	500,000	8-Jan-2016	The classroom is incomplete. Roofing had been done and in use. Cracks had developed on the wall while window glasses not been fitted. No reason was provided for not completing the project despite being an extension on an existing structure thus saving on construction of one side of the wall.
2.	Kapyego Police Station.	Plastering, flooring, panes, painting of a police station	1,000,000	23-Feb-16	The project is complete but not in use. No maintenance has also been done which may lead to deterioration of the building.
3.	Kipkaner Water Project.	Purchase and laying of pipes	2,000,000	6-Jan-16	Project incomplete with piping partly done. The community is not benefiting from the project. The work plan was also not availed to confirm when the project was to be completed.
4.	Chemworor Health Centre.	Plastering, painting and ceiling of seven admission wards	400,000	10-Oct-15	Ceiling fitted protruded in some parts evidence of poor workmanship while plastering and painting was properly done. Project is in use
5.	Maron Primary School	Plastering, doors, windows & painting of two classes	200,000	18-Dec-2016	Window glasses had not been fitted.

6.	Sambirir Girls Secondary School	Construction of ICT building and library.	2,000,000	8-Jan-2016	The design was changed by the school's Board of Management to a storey building which will house both the ICT building and the library. The project was explained to be co-funded with the Ministry of Education but no documents were availed to show the co-funding arrangement. The project returns were also not availed for review to help ascertain the extent of work carried out using CDF funds.
7.	Kapyego Primary School	Roofing, painting, windows, flooring for three classrooms	600,000	18-Dec-2016	Works incomplete. Plastering of the three classes was complete while painting for two classes was complete. The third class had not been painted. Some window glasses had been fitted but some sections had been destroyed by pupils.
8.	Sambirir Community Library	Walling, roofing, plastering, flooring, painting, doors & windows of a library	2,000,000	18-Dec-2016	Roofing and walling had been done. Plastering, windows, doors and painting had not been done. No reason was provided for over a year delay in completion of the works.
Total			8,700,000		

Consequently, the people of Marakwet East constituency may not have received value for money for Kshs.8,700,000 spent on the above eight (8) projects.



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

Nairobi

30 October 2017

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

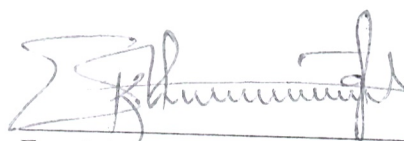
IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2016

	Note	2015-2016 Ksh	2014-2015 Re-stated Ksh	2014-2015 Ksh
RECEIPTS				
Transfers from Other Government Entities	1	111,574,323.00	105,305,185.00	78,978,889.00
Proceeds from Sale of Assets	2	-	-	-
Other Receipts	3	43,300.00	3,146,000.00	3,146,000.00
TOTAL RECEIPTS		111,617,623.00	108,451,185.00	82,124,889.00
PAYMENTS				
Compensation of Employees	4	1,795,367.00	1,662,258.00	1,662,258.00
Use of goods and services	5	1,102,190.00	1,777,764.00	1,777,764.00
Committee Expenses	6	5,837,912.00	9,510,447.00	9,510,447.00
Transfers to Other Government Units	7	23,909,483.00	56,010,605.00	56,010,605.00
Other grants and transfers	8	46,714,335.00	56,544,432.00	56,544,433.00
Social Security Benefits	9	45,600.00	64,000.00	64,000.00
Acquisition of Assets	10	449,000.00	378,960.00	378,960.00
Other Payments	11	-	-	-
TOTAL PAYMENTS		79,853,886.00	125,948,466.00	125,948,466.00
SURPLUS/DEFICIT		31,763,737.00	(17,497,281.00)	(43,823,577.00)

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



Chairman - CDFC



Fund Account Manager

FUND ACCOUNT MANAGER
 MARAKWET EAST CONSTITUENCY

SIBU
 P. O. BOX 2001 30705 KAPSOWAT

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

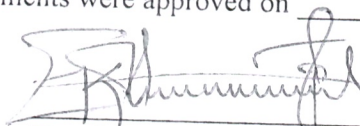
V. STATEMENT OF ASSETS AS AT 30TH JUNE 2016

	Note	2015-2016 Kshs	2014-2015 Re-stated Ksh	2014-2015 Kshs
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances (as per cash book)	12A	59,811,209.00	28,058,360.00	1,732,064.00
Cash Balances (cash at hand)	12B	10,888.00	-	-
Outstanding Imprests	12C	-	-	-
TOTAL FINANCIAL ASSETS		59,822,097.00	28,058,360.00	1,732,064.00
REPRESENTED BY				
Fund balance b/fwd	13	28,058,360.00	45,555,641.00	45,555,641.00
Surplus/Deficit for the year		31,763,737.00	(17,497,281.00)	(43,823,577.00)
Prior year adjustments	14	-	-	-
NET FINANCIAL POSITION		59,822,097.00	28,058,360.00	1,732,064.00

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



Chairman - CDFC



Fund Account Manager

FUND ACCOUNT MANAGER
 MARAKWET EAST CONSTITUENCY

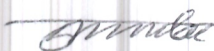
SIGNATURE
 P.O. BOX 208 30705 KAPSOWAY

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

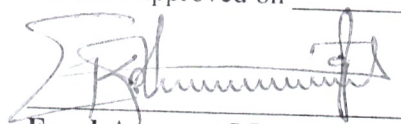
VI. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2016

	Notes	2015 – 2016 Ksh	2014-2015 Re-stated Ksh	2014 – 2015 Ksh
Receipts for operating income				
Transfers from CDF Board	1	111,574,323.00	105,305,185.00	78,978,889.00
Other Receipts	3	43,300.00	3,146,000.00	3,146,000.00
Total receipts for operating income		111,617,623.00	108,451,185.00	82,124,889.00
Payments for operating expenses				
Compensation of Employees	4	1,795,367.00	1,662,258.00	1,662,258.00
Use of goods and services	5	1,102,190.00	1,777,764.00	1,777,764.00
Committee Expenses	6	5,837,912.00	9,510,447.00	9,510,447.00
Transfers to Other Government Units	7	23,909,483.00	56,010,605.00	56,010,605.00
Other grants and transfers	8	46,714,335.00	56,544,432.00	56,544,432.00
Social Security Benefits	9	45,600.00	64,000.00	64,000.00
Other Payments	11	-	-	-
Total payments for operating expenses		79,404,887.00	125,569,506.00	125,569,506.00
Adjusted for:				
Adjustments during the year				-
Net cash flow from operating activities		32,212,736.00	(17,118,321.00)	(43,444,617.00)
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2	-	-	-
Acquisition of Assets	10	(449,000)	(378,960.00)	(378,960.00)
Net cash flows from Investing Activities		(449,000)	(378,960.00)	(378,960.00)
NET INCREASE IN CASH AND CASH EQUIVALENT				
Cash and cash equivalent at BEGINNING of the year	13	28,058,360.00	45,555,641.00	45,555,641.00
Cash and cash equivalent at END of the year	12A	59,822,096.00	28,058,360.00	1,732,064.00

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



Chairman CDFC


Fund Account Manager

FUND ACCOUNT MANAGER
MARAKWET EAST CONSTITUENCY

Sign
R. C. O. NG. 2016. 07.05. KAPSUWAI

NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED
SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30 JUNE 2016

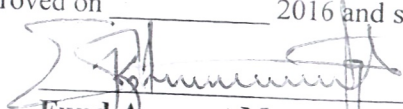
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	111,574,323.00	-	111,574,323.00	111,574,323.00	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	43,300.00	43,300.00	-	-	-
TOTALS	111,574,323.00	43,300.00	111,617,623.00	43,300.00	-	-
PAYMENTS						
Compensation of Employees	2,144,459.00	-	2,144,459.00	1,795,367.00	204,633.00	90
Use of goods and services	2,500,000.00	-	2,543,300.00	1,102,190.00	1,441,110.00	43
Committee Expenses	5,347,230.00	-	5,347,230.00	5,837,912.00	(490,682.00)	109
Transfers to Other Government Units	46,400,000.00	-	46,400,000.00	23,909,483.00	22,490,517.00	52
Other grants and transfers	55,132,633.00	-	55,132,633.00	46,714,335.00	8,418,298.00	85
Social Security Benefits	50,000.00	-	50,000.00	45,600.00	4,400.00	91
Acquisition of Assets	-	-	-	449,000.00	(449,000.00)	-
Other Payments	-	-	-	-	-	-
TOTALS	111,574,323.00	-	111,617,623.00	79,853,886.40	-	-

NB, The other receipts have not been approved by the NG-CDF board hence not appropriated.

The MARAKWET EAST CDF financial statements were approved on _____ 2016 and signed by:



Chairman CDF



Fund Account Manager

FUND ACCOUNT MANAGER
 MARAKWET EAST CONSTITUENCY
 N/A
 P.O. BOX 30205 KALAMBO

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 *CDF*. 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 *CDF*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the *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 *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 equivalents also include short term cash imprests and advances to authorised public

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST
For the year ended June 30, 2016 Ksh

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 *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 *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 *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.

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST
For the year ended June 30, 2016 Ksh

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014-2015 Re-stated	2014 - 2015
	Kshs	Ksh	Kshs
CDF Board			
AIE NO. A724126	10,000,000.00		
AIE NO. A796330	10,000,000.00		
AIE NO. A820612	20,000,000.00		
AIE NO. A820843	15,000,000.00		
AIE NO. 825736	56,574,323.00		
AIE NO. A796131		26,326,297.00	
AIE NO 797150		26,326,297.00	26,326,296.00
AIE NO 796823		11,530,519.00	11,530,519.00
AIE NO 796609		14,795,777.00	14,795,778.00
AIE NO 750492		19,026,296.00	19,026,296.00
AIE NO 750356		7,300,000.00	7,300,000.00
TOTAL	111,574,323.00	105,305,185.00	78,978,889.00

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

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

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST**For the year ended June 30, 2016 Ksh***NOTES TO THE FINANCIAL STATEMENTS (Continued)***3. OTHER RECEIPTS**

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	5,300.00	46,000.00
Other Receipts Not Classified Elsewhere	38,000.00	3,100,000.00
Total	43,300.00	3,146,000.00

4. COMPENSATION OF EMPLOYEES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	1,795,367.00	1,662,258.00
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	-	-
Total	1,795,367.00	1,662,258.00

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST
For the year ended June 30, 2016 Ksh

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Utilities, supplies and services	106,960.00	1,271,315.00
Communication, supplies and services	-	-
Domestic travel and subsistence	-	450,000.00
Printing, advertising and information supplies & services	-	-
Bank charges	110,630.00	-
Training expenses	-	-
Hospitality supplies and services	-	-
Insurance costs	24,600.00	24,600.00
Specialized materials and services	850,000.00	-
Fuel, Oil, and lubricants	-	-
Office and general supplies and services	-	-
Other operating expenses	10,000.00	31,849.00
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Total	<u>1,102,190.00</u>	<u>1,777,764.00</u>

6. COMMITTEE EXPENSES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Committee allowances	5,837,912.00	9,510,445.00
Other committee expenses	-	-
Total	<u>5,837,912.00</u>	<u>9,510,445.00</u>

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST
For the year ended June 30, 2016 Ksh

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. TRANSFER TO OTHER GOVERNMENT UNITS

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfers to National Government entities		
Transfers to primary schools	17,909,483.00	32,645,498.00
Transfers to secondary schools	6,000,000.00	23,365,107.00
TOTAL	23,909,483.00	56,010,605.00

8. OTHER GRANTS AND TRANSFERS

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Bursary – secondary schools	16,987,395.00	14,178,307.00
Bursary – tertiary institutions	8,648,497.00	7,913,239.00
Bursary – special schools	-	-
Mock & CAT	169,000.00	169,000.00
Water projects	6,000,000.00	12,465,070.00
Agriculture projects	500,000.00	-
Electricity projects	-	-
Security projects	5,850,000.00	4,995,871.00
Roads projects	-	-
Sports projects	2,606,104.00	1,179,082.00
Environment projects	1,842,840.00	536,940.00
Emergency projects	4,110,500.00	7,239,000.00
Transfers to health institutions	-	7,867,923.00
Total	46,714,335.00	56,544,432.00

9. SOCIAL SECURITY BENEFITS

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Employer contribution to NSSF	45,600.00	64,000.00
Total	45,600.00	64,000.00

NG-CONSTITUENCIES DEVELOPMENT FUND- MARAKWET EAST
For the year ended June 30, 2016 Ksh

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACQUISITION OF ASSETS

Non-Financial Assets

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	378,960.00
Purchase of ICT Equipment, Software and Other ICT Assets	449,000.00	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	449,000.00	378,960.00

11	Other Payments	2015/2016 (Ksh)	2014/2016 (Ksh)
NHIF		-	-
PAYE		-	-
TOTAL		-	-

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015 Restated	2014 - 2015
	Kshs	Kshs	Kshs
Equity Kapsowar Branch A/c No 1570261546678	59,811,209.00	28,058,360.00	1,732,063.54
Total	59,811,209.00	28,058,360.00	1,732,063.54

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For the year ended June 30, 2016 Ksh

12B: CASH IN HAND)		
	2015 - 2016	2014 - 2015
	Kshs (30/6/2016)	Kshs (30/6/2015)
Treasury	10,888.00	-
Other receipts	-	-
Total	10,888.00	-

12C: OUTSTANDING IMPRESTS			
<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>2015/2016</i>	<i>2014/2015</i>
		<i>Kshs</i>	<i>Kshs</i>
<i>Outstanding imprests</i>		-	-
Total		-	-

13. BALANCES BROUGHT FORWARD

	2015 – 2016	2015 - 2016	2014 – 2015
	Restated		
	Kshs	Kshs	Kshs
Bank accounts	28,058,360.00	1,732,063.54	43,366,354.70
Cash in hand			-
Imprest			2,189,090.00
Total	28,058,360.00	1,732,063.54	45,555,640.70

14. PRIOR YEAR ADJUSTMENTS		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

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12B: CASH IN HAND)		
	2015 - 2016	2014 - 2015
	Kshs (30/6/2016)	Kshs (30/6/2015)
Treasury	10,888.00	-
Other receipts	-	-
Total	10,888.00	-

12C: OUTSTANDING IMPRESTS			
<i>Name of Officer</i>	Date imprest taken	2015/2016	2014/2015
		<i>Kshs</i>	<i>Kshs</i>
<i>Outstanding imprests</i>		-	-
Total		-	-

13. BALANCES BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	28,058,360.00	45,555,640.70
Cash in hand		
Imprest		
Total	28,058,360.00	45,555,640.70

14. PRIOR YEAR ADJUSTMENTS		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

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For the year ended June 30, 2016 Ksh

15.1 PENDING ACCOUNTS PAYABLE	OTHER IMPORTANT DISCLOSURES	
	2015 - 2016 Kshs	2014 - 2015 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
TOTAL	-	-

15.2: PENDING STAFF PAYABLES	2015 - 2016 Kshs	2014 - 2015 Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others	-	-

15.3: OTHER PENDING PAYABLES (See Annex 3)		
	2015-2016 Kshs	2014-2015 Kshs
Amounts due to other Government entities	22,100,000.00	-
Amounts due to other grants and other transfers	29,432,633.00	-
Others	5,041,690.00	-
	56,574,323.00	-

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 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						

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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11.		-	-	-	-	-
12.		-	-	-	-	-
Sub-Total		-	-	-	-	-
Grand Total		-	-	-	-	-

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.		-	-	-	-	-	
Sub-Total		-	-	-	-	-	
Amounts due to other grants and other transfers							
2.		-	-	-	-	-	
Sub-Total		-	-	-	-	-	
Others (specify)							
3.		-	-	-	-	-	
Sub-Total		-	-	-	-	-	
Grand Total		-	-	-	-	-	

MARAKWET EAST NG-CONSTITUENCY DEVELOPMENT FUND

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	1,200,000.00	1,200,000.00
Buildings and structures	12,000,000.00	12,000,000.00
Purchase of Vehicles	8,959,043.00	8,959,043.00
Purchase of Bicycles & Motorcycles	424,212.00	424,212.00
Office equipment, furniture and fittings	324,500.00	324,500.00
ICT Equipment, Software and Other ICT Assets	1,063,500.00	614,500.00
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	23,971,255.00	23,522,255.00