

REPUBLIC OF KENYA



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THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
KEIYO NORTH CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2016



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT
FUND.**

KEIYO NORTH CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KEIYO
NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016.**

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- KEIYO NORTH 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The *National Government Constituencies Development Fund (NG-CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2015.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 *Keiyo North Constituency's* day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Milcah Sugut
3.	District Accountant	Peter Wangukwa.

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Keiyo North Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the National Government 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.



(a) Keiyo North NG-CDF Headquarters

Keiyo North Constituency,
P.O BOX 640-30700,
Iten.

(b) Keiyo North NG-CDF Contacts

Telephone: (254) 726884581,
E-mail: cdfkeiyonorth@cdf.go.ke
Website: www.cdf.go.ke

(c) Keiyo North NG-CDF Bankers

Kenya Commercial Bank,
Iten,
A/c:1103235303,
P.O, BOX, 4110.
Iten.

(d) Independent Auditors

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

(e) Principal Legal Adviser

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



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

National Government Constituency Development Fund-Keiyo North is submitting its financial statements for the second time in accordance to the accounting standards.

This financial statement gives a true and fair view of the state of constituency's transactions during the financial year ended 30th June 2016.

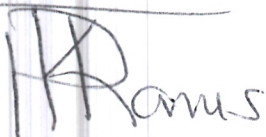
The constituency disbursed half of the funds allocated for the financial year to the PMC's while the other half was disbursed later since the funds were received towards end of June 2016.

Among the priorities included bursaries to needy students and new schools that were in need of classrooms. Currently 95% of the projects have been implemented and are on-going.

The fund however did face some challenges in continuation of some projects and also administrative part due to the transition from the previous Act to the New Act which required that all the transactions be put on hold to allow for implementation of the New Act 2015.

Despite the challenges the NG-CDFC have ensured that the implementation and value of the funds have been achieved through monitoring and evaluation of the projects.

Finally, I would like to thank the CDF Board, the CDFC and all the stakeholders who have contributed to the success of this fund.



CHAIRMAN NG-CDFC



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-KEIYO NORTH.
Reports and Financial Statements
For the year ended June 30, 2016.

III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

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

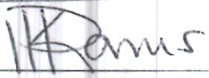
The Fund Account Manager in charge of the Keiyo North NG-CDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2016. This responsibility 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 constituency; (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 constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Fund Account Manager in charge of the Keiyo North NG-CDF accepts responsibility for the Constituency'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) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Keiyo North NG-CDF financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended 30th June 2016, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Keiyo North NG-CDF further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the Keiyo North NG-CDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency'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 Fund Account Manager confirms that the Constituency'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.

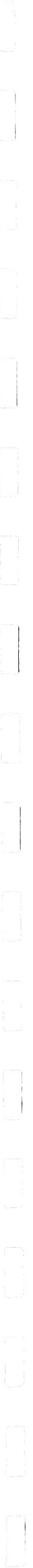
Approval of the financial statements

The NG-CDF's financial statements were approved and signed by the Accounting Officer on 31st 2016.


Chairman NG-CDFC.


Fund Account Manager





REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - KEIYO NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Keiyo North Constituency set out on pages 6 to 25, 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 35 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 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

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

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 adverse audit opinion.

Basis for Adverse Opinion

1.0 Unaccounted for Expenditure on Fuel and Lubricants

Included in the use of goods and Services figure of Kshs.2,113,540 reflected in the statement of receipts and payments for the year ended 30 June 2016 as disclosed in note 5 to the financial statements is an amount of Kshs.330,000 on fuel, oil and lubricants as detailed below.

Date	Description	Pv No	Cheque No	Amount (Kshs)
13/8/2015	Mindililwo Filling Station	8	7261	100,000
12/03/2015	Mindililwo Filling Station	48	7385	150,000
18/02/16	Mindililwo Filling Station	98	7872	80,000
Total				330,000

However, the reconciliation statements between the supplier statements, the fuel register and the work tickets were not availed for audit review. Consequently, the propriety of the expenditure of Kshs.330,000 on fuel, oil and lubricants for the year ended 30 June 2016 could not be confirmed.

2.0 Committee Expenses

The statement of receipts and payments reflects committee expenses of Kshs.1,664,147 which included sitting allowances totalling Kshs.1,357,000. However observations made revealed that the payment of allowances were not subjected to tax as required by Section 3(2) of Income Tax Act, 2010 revised.

Consequently, the CDF management is in breach of the law and may incur avoidable expenses in form of penalties and interest for failure to tax the allowances.

3.0 Transfer to Other Government Units

3.1 Kenya Medical Training College-Iten

Included in the transfers to other government units figure of Kshs.39,468,232 as disclosed in note 7 to the financial statements is Kshs.2,658,750 disbursed to health institutions. However, no expenditure returns for Kshs.1,950,000 disbursed to Kenya medical Training College to equip a skills laboratory were availed for audit verification.

Consequently, the validity and propriety of the expenditure of Kshs.1,950,000 for the year ended 30 June 2016 could not be confirmed.

4.0 Other Grants and Transfers

4.1 Bursary Disbursement

The statement of receipts and payments for the year ended 30 June 2016 reflects other grants and transfers balance of Kshs.33,851,586 as disclosed in note 8 to the financial statements which include bursaries totalling Kshs.22,598,600 comprising of disbursements of Kshs.8,927,000 to secondary schools and Kshs.13,671,600 to tertiary institutions. However, the minutes of the bursary sub-committee indicating how the beneficiaries were identified and evidence that two members of whom one should be area education officer or officer seconded from the Ministry of Education were co-opted as required by the CDF Board circular Ref. CDF Board circulars/Vol 1/111 dated 13 September 2010 were not provided for audit review. In addition, no documentary evidence in form of acknowledgements from schools and institutions was provided for audit verification to confirm receipt of these bursaries. Consequently, the propriety of the bursary disbursement of Kshs.22,598,600 for the year ended 30 June 2016 could not be confirmed.

5.0 Sports Projects

Included also in the other grants and transfers figure of Kshs.33,851,586 is an amount of Kshs.1,882,377 transferred to sports project management committee through cheque number 7268 dated 13 August 2015 to support active and winning teams in games activities within the constituency. However, no expenditure returns were availed for audit verification to show how the funds were utilised as required by Section 10 of CDF Act 2015.

Consequently, the propriety of the expenditure of Kshs.1,882,377 on sports activities for the year ended 30 June 2016 could not be confirmed.

6.0 Environmental Projects

In addition, the other grants and transfers of Kshs.33,851,586 include an amount of Kshs.1,882,377.00 transferred to environment project management committee through cheque number 7269 dated 13 August 2015 to carry out environmental projects at Kobil dam, Emiat dam, Emato river, Kabei dam and Singore dam. Similarly, no expenditure returns were availed for audit verification to show how the funds were utilised as required by Section 10 of CDF Act 2015.

Consequently, the validity of the expenditure of Kshs.1,882,377 for the year ended 30 June 2016 could not be confirmed.

7.0 Cash and Bank Balances

The statement of financial assets reflects bank balances figure Kshs.57,701,909 as at 30 June 2016. However, the bank reconciliation statement availed for audit review reflects un-presented cheques totalling Kshs.2,083,840 out of which cheques amounting to Kshs.537,675 had become stale but had not been reversed in the cash

book. Further, details indicating the dates when the other balance of Kshs.1,546,165 was cleared by the bank were not provided.

In the circumstances, the accuracy and completeness of the cash and bank balances of Kshs.57,701,909 as at 30 June 2016 could not be confirmed.

8.0 Summary Statement of Appropriation

The summary statement of appropriation reflects approved original budget figure of Kshs.99,626,985 which is at variance with the approved budget figure of Kshs.98,076,985 resulting to unexplained or unreconciled difference of Kshs.1,550,000. Further, the statement reflects an adjustment of Kshs.37,881,634 whose supporting documents were not provided for audit verification. Consequently, the accuracy and completeness of the summary statement of appropriation for the year ended 30 June 2016 could not be confirmed.

9.0 Fixed Asset Register

The statement of receipts and payments for the year ended 30 June 2016 reflects acquisition of assets figure of Kshs.628,000 which is at variance with the annex 4 summary of fixed assets register figure of Kshs.10,741,633. As a result, the accuracy and completeness of the acquisition of assets balance of Kshs.628,000 for the year ended 30 June 2016 could not be confirmed. Further, the validity of the summary of fixed assets register figure of Kshs.10,741,633 as at 30 June 2016 could not be ascertained.

9.1 Loss of Motor Cycle

Included in the fixed asset register is a motor cycle that was stolen and which had been acquired at a cost of Kshs.455, 000. However, management failed to provide the details relating to the loss and necessary actions for recovery and other measures to prevent occurrence of such losses. Consequently, the accuracy and completeness of the fixed asset register could not 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 - Keiyo North 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 do not comply with the Constituencies Development Fund Act, 2015.

Other Matter

1.0 Budget Control Performance

1.1 Expenditure Analysis

Keiyo North CDF approved budget for 2015/2016 amounted to Kshs.137,808,619. During the same period, the Fund incurred expenditure of Kshs.79,306,711 or 58% of the approved budget resulting to under-expenditure of Kshs.58,501,908 or 42 % of the approved budget as detailed below:

Item	Budget 2015/2016 (Kshs)	Actuals 2015/2016 (Kshs)	Under Expenditure (Kshs)	% Under Expenditure
Compensation of Employees	2,289,982	1,569,606	720,376	31
Use of goods and services	8,958,747	2,113,540	6,845,207	76
Committee Expenses	4,491,540	1,664,147	2,827,393	63
Transfer to other Government Units	64,290,823	39,468,232	24,822,591	42
Other grants and transfers	51,753,527	33,851,586	17,901,941	30
Social Security Benefits	24,000	11,600	12,400	52
Acquisition of Assets	6,000,000	628,000	5,372,000	90
Total	137,808,620	79,306,711	58,501,908	42

From the above analysis, it is evident that the Constituency under-spent on most of its budget lines. Transfer to other government units had the highest amount of unutilized allocation of Kshs.24,822,591 followed by other grants and transfers of Kshs.17,901,941 and use of goods at Kshs.6,845,207. Management has not explained the failure to utilize the funds budgeted.

Consequently, the people of Keiyo North constituency were denied the benefits that would have accrued from the projects that were to be implemented.

2.0 Project Implementation

The statement of receipts and payments for the year ended 30 June 2016 indicated transfers from CDF Board of Kshs.122,656,703 out of which Kshs.37,452,986 was disbursed to various projects. A total of seventy one (71) projects were proposed and approved at an estimated cost of Kshs.63,003,809 out of which twenty two (22) projects at an estimated cost of Kshs.14,051,082 were complete, thirty seven (37) projects at an estimated cost of Kshs.33,767,647 were partially complete while twelve (12) projects had not been initiated as indicated in the table below:

S/No	Completed Project Name	Details of the Project	Amount Allocated as per Approved Proposal Kshs	Disbursement in FY 2015/2016 Kshs	Expenditure in FY 2015/2016 Kshs	Status	% Certified Completed
1	Chegilet Primary Sch	Renovation of four classrooms	300,000	300,000	300,000	Complete	100%
2	Kabulwo Primary Sch	Renovation of two classrooms	300,000	300,000	300,000	Complete	100%
3	Kermuk Primary School	Construction of one classroom	500,000	500,000	500,000	Complete	100%
4	Kapchelal Primary Sch	Construction of one classroom & toilets	700,000	700,000	700,000	Complete	100%
5	Kipyegor Primary Sch	Flooring, painting & fittings of 6 classrooms	600,000	600,000	600,000	Complete	100%

6	Salaba Primary School	Construction of one classroom	500,000	500,000	500,000	Complete	100%
7	Kipkenda Primary Sch	Construction of one classroom	500,000	500,000	500,000	Complete	100%
8	Kapchepkoi ma Pry Sch	Construction of one class	500,000	500,000	500,000	Complete	100%
9	Bugar Primary School	Construction of one classroom	500,000	250,000	250,000	Complete	100%
10	Kapsio Primary School	Construction of one classroom	500,000	500,000	500,000	Complete	100%
11	Kamagut Ecd	Flooring & painting of one class	100,000	100,000	100,000	Complete	100%
12	Kameza Pry School	Construction of one class	500,000	500,000	500,000	Complete	100%
13	Kapkessum Secondary	Plastering & painting of dormitory	200,000	200,000	200,000	Complete	100%
14	Sergoit Secondary	Plastering, flooring & painting of the dormitory	300,000	300,000	300,000	Complete	100%
15	Kapkoi Sec Sch	Fitting of gas system, electricals, painting of laboratory	900,000	900,000	900,000	Complete	100%
16	St. Alphonsus Mutei	Piping, flooring, gas system, painting, furniture of laboratory	1,200,000	1,200,000	1,200,000	Complete	100%
17	Kibargoiyet Sec. Sch	Construction of 6 door toilets & furniture	600,000	600,000	600,000	Complete	100%
18	Songeto Chiefs Office	Payment for variations for the works on roofing, ceiling, floor tiles	251,082	251,082	251,082	Complete	100%
19	Kapkoi Mission Hospital	Repairs of maternity ward	400,000	400,000	400,000	Complete	100%
20	KMTC Iten	Equipping of	4,000,000	4,000,000	4,000,000	Complete	100%

		kitchen, portioning of tuition block Kshs 3,000,000 & construction of lab - 1,100,000						
21	Kamoinoin Dispensary	Construction of toilets & fittings of steel doors	200,000	200,000	200,000	Complete	100%	
22	Simotwo Water Project	Pump installation and works	500,000	500,000	500,000	Complete	100%	
Sub-total			14,051,082	13,801,082	13,801,082			
	Partially Complete projects							
23	Kipkulot Primary School	Construction of one classroom & toilets	700,000	700,000	700,000	Ongoing	90%	
24	Kaptum Primary Sch	Completion of dormitory -200,000 & construction of one new class - 500,000	700,000	700,000	700,000	Ongoing	90%	
25	Berese Ecd	Construction of one classroom	500,000	450,000	450,000	Ongoing	90%	
26	Kewapsos Primary Sch	Construction of one class and veranda	600,000	500,000	500,000	Ongoing	80%	
27	Kapkonga Mixed	Construction of lab- 900,000 & classroom finishes - 200,000	1,100,000	200,000	200,000	Ongoing	80%	
28	Kamogich Chiefs Office	Roofing, plastering, painting & fittings of chiefs office & AP camp	1,200,000	750,000	750,000	Ongoing	80%	
29	Mutei Chiefs Office	Plastering, flooring & painting of the chiefs office- 400,000 & construction of AP camp -500,000	900,000	400,000	400,000	Ongoing	80%	

30	Sergoit Chiefs Office	Roofing, plastering, flooring of chiefs office -700,000 & AP camp 500,000	1,200,000	750,000	750,000	Ongoing	80%
31	Kipsoen Health Centre	Roofing, plastering, flooring, painting & fittings of lab	250,000	250,000	250,000	Ongoing	80%
32	Emergency	To cater for unforeseen occurrences in the constituency during the financial year	5,767,647	4,537,150	4,537,150	Ongoing	79%
33	Kapkessum Primary Sch	Roofing, plastering, flooring of library	400,000	400,000	400,000	Ongoing	70%
34	Sergoit Primary School	Painting & fittings of admin block	300,000	200,000	200,000	Ongoing	70%
35	Emkong Primary School	Construction of one new classroom-ksh500,000 & completion of one class -Kshs 150,000	650,000	400,000	400,000	Ongoing	60%
36	Chepkogin Primary Sch	construction of one class ksh 500,000 and construction of toilets Kshs 200,000	700,000	450,000	450,000	Ongoing	60%
37	Cheberen Primary Sch	Construction of one class and toilet	700,000	450,000	450,000	Ongoing	60%
38	Iten Day Sec School	Plastering, flooring, painting and fittings of storey tuition block	1,600,000	1,600,000	1,600,000	Ongoing	60%
39	Kiboi Primary School	Construction of one class room	500,000	250,000	250,000	Ongoing	50%
40	Rimoi	Construction	500,000	250,000	250,000	Ongoing	50%

	Primary School	of one class room						
41	Nyawa Primary School	Construction of one class room	500,000	250,000	250,000	Ongoing	50%	
42	Kolol Primary School	Construction of one classroom	500,000	250,000	250,000	Ongoing	50%	
43	Songeto Pry School	Construction of classroom	500,000	250,000	250,000	Ongoing	50%	
44	Kapsoiyo Primary School	Construction of one classroom	500,000	250,000	250,000	Ongoing	50%	
45	Lamaon Primary School	Construction of one classroom	500,000	250,000	250,000	Ongoing	50%	
46	Msekekwa Primary School	Construction of one class	500,000	250,000	250,000	Ongoing	50%	
47	Iten Primary School	Flooring & painting of 4 classrooms	500,000	250,000	250,000	Ongoing	50%	
48	William Murgor Primary School	Construction of one classroom	500,000	250,000	250,000	Ongoing	50%	
49	Kabulwo Secondary	Walling, roofing of the dining hall	1,500,000	750,000	750,000	Ongoing	50%	
50	Kapchelal Secondary School	Construction of dining hall	1,000,000	500,000	500,000	Ongoing	50%	
51	Katalel Dispensary	Walling, roofing of dispensary	1,200,000	600,000	600,000	Ongoing	50%	
52	Kewapos Dispensary	Roofing, plastering, flooring, painting & fittings	1,200,000	600,000	600,000	Ongoing	50%	
53	Muno Secondary School	Construction of two classrooms and toilets	1,500,000	600,000	600,000	Ongoing	40%	
54	Matany Primary	Construction of one classroom - Kshs 500,000 & toilets Kshs 200,000	700,000	250,000	250,000	Ongoing	36%	
55	Nyalil Primary Sch	Construction of one classroom & toilets	700,000	250,000	250,000	Ongoing	35%	
56	Chepkitony	Roofing and	600,000	200,000	200,000	Ongoing	30%	

	Primary School	plastering of one class & renovation of 4 classes					
57	Kibendo Secondary School	Roofing, flooring, painting & fittings of admin block	1,500,000	500,000	500,000	Ongoing	30%
58	Siroch Mixed Day	Walling & roofing of laboratory	1,000,000	300,000	300,000	Ongoing	30%
59	Kendur Primary School	Construction of one classroom & completion of one class	600,000	100,000	100,000	Ongoing	20%
Sub-total			33,767,647	19,887,150	19,887,150		
60	Kipka Primary School	Construction of one classroom	500,000	-	-	Not started	0%
61	Mindililwo Special School	Roofing, plastering & painting of staff house	300,000	-	-	Not started	0%
62	Kobil Primary	Roofing, plastering, flooring, painting & fittings of the dormitory	600,000	-	-	Not started	0%
63	Singore Primary	Renovation of 4 classes	400,000	-	-	Not started	0%
64	Komotony Primary	Construction of one classroom	500,000	-	-	Not started	0%
65	Katalel Primary School	Purchase of land	800,000	-	-	Not started	0%
66	Kiptingo Primary School	Construction of one classroom	500,000	-	-	Not started	0%
67	Kapchemut wa Do's Office	Flooring, plastering, painting & fittings of the do's office	900,000	-	-	Not started	0%
68	Strategic Plan	Development of strategic plan	1,200,000			Not started	
69	Motor Vehicle	Purchase of motor vehicle	5,500,000			Not started	
70	Environment	Environment activities	1,992,540			Not started	
71	Sports	Sports activities	1,992,540			Not started	
Sub-total			15,185,080	3,764,754	-		

Total	63,003,809	37,452,986	33,688,232	-
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Further, work plans to show the start and completion date of each project and certificates of completion issued by public works officer to confirm that the intended works were carried out and to what extent were not availed for verification.

The Fund should plan to implement and complete all the projects planned for the year for better delivery of services to the people of the Constituency. Projects which are not implemented impact negatively on the service delivery to the people of Keiyo North constituency.

3.0 Projects Verification

Out of twenty three (23) projects costing Kshs.24,259,207 that were physically verified, the following observations were made regarding twelve (12) projects costing Kshs.7,259,207 during the year ended 30 June 2016:

S/No	Project Name	Project Activity	Amount (Kshs)	Date Disbursed	Observation
1.	Kapchepkoi ma Primary School	Construction of one classroom	500,000	23/12/2015	The classroom is in use. Cracks have developed on the wall. The project has not been labelled.
2.	Eberessa ECD	Construction of one classroom	450,000	13/08/2015 & 26/01/2016	Complete and in use. Project has not been labelled.
3.	Katalel Dispensary	Completion of a dispensary	600,000	26/01/2016	The project is incomplete. Painting, electrical works and floor has not been done. The project is not labelled. No reason was provided for the delay over a year from the date of disbursement.
4.	Muno Secondary School	Construction of two classrooms and toilets	1,500,000	26/01/2016	The works are complete and in use. The classrooms have developed cracks on the floor.
5.	ISAPAM Enterprise Ltd	Construction of health staff houses	608,125	12/08/2015	Msekekwa Dispensary staff house was complete but misused to store used oil and motor bikes. The staff house was therefore not required. The house has also not been labelled.
6.	Nyalil Primary School	Construction of one classroom and 6 door latrines	700,000	26/01/2016	Construction of one classroom is complete and in use while the roofing and plastering of 6 door latrines is ongoing. No reason has been provided for the delay.
7.	Kapkessum Secondary	Construction of a	800,000	23/12/2015	8 door latrines is complete and in use. The dormitory windows,

	School	dormitory and 8 door latrines			doors, fittings and plastering had not been completed. No reason was provided for over one year six months delay in completion from the date of disbursement.
8.	Kapkessum Primary School	Construction of a library	200,000	13/08/2015	The library is incomplete. Plastering, painting, windows and doors are all lacking. No reason has been provided for almost two years delay in completion of the project from the date of disbursement.
9.	Tambach Deputy County Commissioners residence	Renovation of Assistant County Commissioners house.	600,000	28/8/15	Complete and in use
10.	Songeto Chiefs Office	Variations for the works on roofing, ceiling, floor tiles	251,082	26/01/2016	The iron sheets used have faded with some sections peeling off. Cracks have developed on the floor.
11.	Ngemba Water Project	Purchase of pipes	300,000	13/8/2015	Pipes had been laid. There was no water flowing at the time of project verification. Therefore the locals are not benefiting from the project.
12.	Kamokich Chief's Office	Construction of Chief's office and AP Camp	750,000	13/8/2015 and 26/01/2016	The Chief's office is complete and in use. AP camp finishing works ongoing. The Chief's office had not been labelled. No reason was provided for the delay over a year from the date of disbursement.
Total			7,259,207		

Consequently, the people of Keiyo North constituency may not have received value for money for Kshs.7,259,207 spent on the above twelve (12) projects.

4.0 Other Payables

Note 15.3 reflects other payables of Kshs.49,076,985 as summarised below. However, the management did not explain why the funds were not disbursed to the specific projects/activities as approved in the budget in spite of having a bank balance of Kshs.57,701,908 as at 30 June 2016.

Pending Payables	Amount (Kshs)
Amounts due to other Government Entities	27,800,000
Amounts due other grants and other transfers	14,360,555

Strategic plan	1,200,000
Administration	3,227,620
Monitoring and Evaluation	2,488,810
Total	49,076,985

In the circumstances, the validity of payables of Kshs.49,076,985 as at 30 June 2016 could not be confirmed.



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

Nairobi

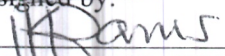
19 October 2017

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-KEIYO NORTH.
Reports and Financial Statements
For the year ended June 30, 2016.

IV. STATEMENT OF RECEIPTS AND PAYMENTS.
For the Year ended June 30, 2016.

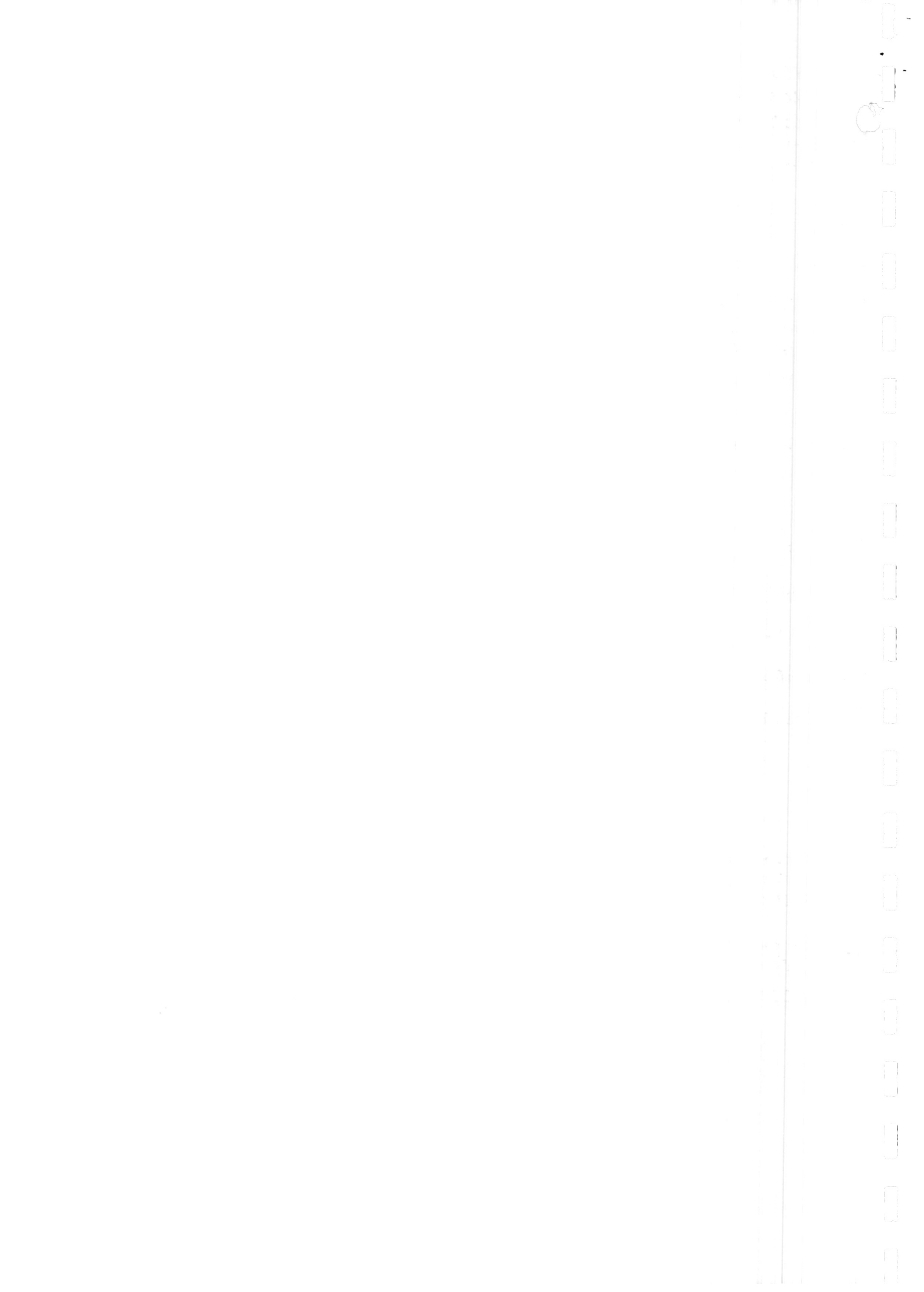
	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	122,656,702.50	70,589,152.50
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		122,656,702.50	70,589,152.50
PAYMENTS			
Compensation of employees	4	1,569,606.00	1,451,503.00
Use of goods and services	5	2,113,540.20	2,039,203.50
Committee Expenses	6	1,664,147.00	1,523,336.70
Transfers to Other Government Units	7	39,468,232.00	51,455,710.00
Other grants and transfers	8	33,851,586.00	34,657,245.00
Social Security Benefits	9	11,600.00	24,000.00
Acquisition of Assets	10	628,000.00	13,295.00
Other Payments	11	-	-
TOTAL PAYMENTS		79,306,711.20	91,164,293.20
SURPLUS/DEFICIT		43,349,991.30	(20,575,140.70)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Keiyo North NG-CDF financial statements were approved on 3/8/2016 and signed by:


Chairman –NG-CDFC


Fund Account Manager



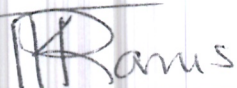


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-KEIYO NORTH.
Reports and Financial Statements
For the year ended June 30, 2016.


V. STATEMENT OF FINANCIAL ASSETS.
As at June 30, 2016

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	57,701,908.50	14,351,916.90
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
TOTAL FINANCIAL ASSETS		<u>57,701,908.50</u>	<u>14,351,916.90</u>
REPRESENTED BY			
Fund balance b/fwd 1st July 2015	13	14,351,916.90	34,927,597.60
Surplus/Deficit for the year		43,349,991.30	(20,575,140.70)
Prior year adjustments	14	0.30	-
NET LIABILITIES		<u>57,701,908.50</u>	<u>14,352,456.90</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Keiyo North NG-CDF financial statements were approved on 31/8 2016 and signed by:



Chairman -NG-CDFC



Fund Account Manager



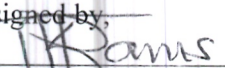


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-KEIYO NORTH.
Reports and Financial Statements
For the year ended June 30, 2016.

VI. STATEMENT OF CASH FLOW.

		2015-2016	2014 - 2015
Receipts for operating income			
Transfers from NG-CDF Board	1	122,656,702.50	70,589,152.50
Other Receipts	3	-	-
		122,656,702.50	70,589,152.50
Payments for operating expenses			
Compensation of Employees	4	1,569,606.00	1,451,503.00
Use of goods and services	5	2,113,540.20	2,039,203.50
Committee Expenses	6	1,664,147.00	1,523,336.70
Transfers to Other Government Units	7	39,468,232.00	51,455,710.00
Other grants and transfers	8	33,851,586.00	34,657,245.00
Social Security Benefits	9	11,600.00	24,000.00
Other Payments	11	-	-
Adjusted for:			
Adjustments during the year		0.30	-
Net cash flow from operating activities		78,678,710.90	91,150,998.20
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	628,000.00	13,295.00
Net cash flows from Investing Activities		628,000.00	13,295.00
NET INCREASE IN CASH AND CASH EQUIVALENT		43,349,991.60	(20,575,140.70)
Cash and cash equivalent at BEGINNING of the year	13	14,351,916.90	34,927,597.60
Cash and cash equivalent at END of the year	16	57,701,908.50	14,351,916.90

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Keiyo North NG-CDF financial statements were approved on 3/8 2016 and signed by:


Chairman –NG-CDFC


Fund Account Manager.



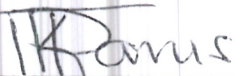


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-KEIYO NORTH.
Reports and Financial Statements
For the year ended June 30, 2016.

VII. SUMMARY OF STATEMENT OF APPROPRIATION.

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	99,626,985.00	37,881,634.40	137,508,619.40	137,008,619.40	500,000.00	100
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
					-	
PAYMENTS						
Compensation of Employees	1,700,000.00	589,982.00	2,289,982.00	1,569,606.00	720,376.00	69
Use of goods and services.	6,342,430.00	2,616,317.00	8,958,747.00	2,113,540.20	6,845,206.80	24
Committee Expenses	2,400,000.00	2,091,540.40	4,491,540.40	1,664,147.00	2,827,393.40	37
Transfers to Other Government Units	47,251,082.00	17,039,741.00	64,290,823.00	39,468,232.00	24,822,591.00	61
Other grants and transfers	36,709,473.00	15,044,053.68	51,753,526.68	33,851,586.00	17,901,940.68	65
Social Security Benefits	24,000.00	-	24,000.00	11,600.00	12,400.00	48
Acquisition of Assets	5,500,000.00	500,000.00	6,000,000.00	628,000.00	5,372,000.00	10
Other Payments	-	-	-	-	-	-
TOTALS	99,626,985.00	37,881,634.08	137,808,619.08	79,306,711.20	58,501,907.88	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Keiyo North NG-CDF financial statements were approved on 31st 2016 and signed by:



Chairman -NG-CDFC



Fund Account Manager





VIII. SIGNIFICANT ACCOUNTING POLICIES.

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *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 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.



SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-KEIYO NORTH.
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IX. NOTES TO THE FINANCIAL STATEMENT.

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES.

GFS CODES	Description		2015 – 2016		2014 - 2015
			Kshs		Kshs
1330407	Normal Allocation	AIE NO A790786	23,529,717.50	AIE NO 759625	23,529,717.50
		AIE NO A724099	10,000,000	AIE NO 796569	14,117,830.50
		AIE NO A724238	10,000,000	AIE NO 796762	9,411,887.00
		AIE NO A820571	10,000,000	AIE NO 797242	23,529,717.50
		AIE NO A820803	19,000,000		
		AIE NO A855820	50,126,985		
1330408	Conditional grants	AIE NO...			-
		AIE NO...			-
1330409	Receipt from other Constituency				-
	TOTAL		122,656,702.50		70,589,152.50

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

Description	2015 – 2016	2014 - 2015
	Kshs	Kshs
3510202 Receipts from the Sale of Buildings		
3510601 Receipts from the Sale of Vehicles and Transport Equipment		
3510801 Receipts from the Sale Plant Machinery and Equipment		
3510803 Receipts from the Sale of office and general equipment		
Total	-	-



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-KEIYO NORTH.
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3. OTHER RECEIPTS

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
1410107 Interest Received		-
1410405 Rents		
1420601 Sale of tender documents		
1450207		
Total	-	-

4. COMPENSATION OF EMPLOYEES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
2110201 Basic wages of contractual employees	1,021,046.00	993,903.00
2110202 Basic wages of casual labour		
Personal allowances paid as part of salary		
2110301 House allowance	185,000.00	80,000
2110314 Transport allowance	185,000.00	80,000
2110320 Leave allowance		
2110326 Other personnel payments		
2710120 Gratuity	178,560.00	297,600
Total	1,569,606.00	1,451,503.00

5. USE OF GOODS AND SERVICES.

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
2210100 Utilities, supplies and services	351,066.00	354,785.50
2210104 Office rent		-
2210200 Communication, supplies and services	149,623.00	132,640.00
2210300 Domestic travel and subsistence	271,500.00	148,000.00
2210500 Printing, advertising and information supplies & services	8500.00	12,900.00
2210600 Rentals of produced assets		-



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2210700	Training expenses		-
2210800	Hospitality supplies and services	37,500.00	85,560.00
2210900	Insurance costs	138,808.00	
2211000	Specialised materials and services		-
2211100	Office and general supplies and services	109,167.00	194,996.00
2211200	Fuel ,oil & lubricants	330,000.00	513,500.00
2211300	Other operating expenses	65,134.20	
2220100	Routine maintenance – vehicles and other transport equipment	652,242.00	566,322.00
2220200	Routine maintenance – other assets	-	30,500.00
	Total	2,113,540.20	2,039,203.50

6. COMMITTEE EXPENSES.

Description	2015 – 2016 Kshs	2014 - 2015 Kshs	
2210802	Other committee expenses	222,800.00	251,160.00
2210809	Committee allowance	1,441,347.00	1,272,176.70
TOTAL	1,664,147.00	1,523,336.70	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-KEIYO NORTH.
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7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
2630204 Transfers to primary schools	12,259,482.00	28,418,210.00
2630205 Transfers to secondary schools	8,600,000.00	10,275,000.00
2630206 Transfers to Tertiary institutions	15,950,000.00	0
2630207 Transfers to Health institutions	2,658,750.00	12,762,500
TOTAL	39,468,232.00	51,455,710.00

8. OTHER GRANTS AND OTHER PAYMENTS

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
2640101 Bursary -Secondary	8,927,000.00	10,059,125
2640102 Bursary -Tertiary	13,671,600.00	12,820,000
2640104 Bursary-Special schools	0.00	-
2640105 Mocks & CAT	0.00	300,000
2640504 Water	800,000.00	-
2640505 Agriculture	0.00	-
2640506 Electricity projects		-
2640507 Security	2,151,082.00	3,900,000
2640508 Roads	0.00	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-KEIYO NORTH.
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2640509	Sports	1,882,377.00	1,231,410
2640510	Environment	1,882,377.00	1,231,410
2640200	Emergency Projects (specify)	4,537,150.00	5,115,300
	Total	33,851,586.00	34,657,245.00

Emergency projects:
Annex 5

9. SOCIAL SECURITY BENEFITS

	2015 - 2016 Kshs	2014 - 2015 Kshs
2120101 Employer contribution to NSSF	11,600.00	24,000.00
Total	11,600.00	24,000.00

10. ACQUISITION OF ASSETS

Non Financial Assets

	2015 -2016 Kshs	2014- 2015 Kshs
3110102 Purchase of Buildings		-
3110202 Construction of Buildings		-
3110302 Refurbishment of Buildings		-
3110701 Purchase of Vehicles		-
3110704 Purchase of Bicycles & Motorcycles	475,500.00	-
3110801 Overhaul of Vehicles		-



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-KEIYO NORTH.
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3111001	Purchase of office furniture and fittings		-
3111002	Purchase of computers, printers and other IT equipments	42,500.00	
3111005	Purchase of photocopier	110,000.00	-
3111009	Purchase of other office equipments		13,295.00
3111112	Purchase of soft ware		-
3130101	Acquisition of Land		-
Total		628,000.00	13,295.00

11. OTHER PAYMENTS.

	2015/2016	2014/2015
Specify	-	-
Specify	-	-
Specify	-	-
TOTAL		-

12A: Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2015 – 2016	2014 - 2015
Kenya Commercial Bank, Iten branch A/C No: 1103235303	57,701,908.50	14,351,916.90
		-
		-
Total	57,701,908.50	14,351,916.90



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-KEIYO NORTH.

Reports and Financial Statements

For the year ended June 30, 2016.

12B: CASH IN HAND

	2015 - 2016	2014 - 2015
	(30/6/2016)	(30/6/2015)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
Total	<u>-</u>	<u>-</u>

12C: OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
		-	-	-

13. BALANCES BROUGHT FORWARD.

	2015 - 2016	2014 - 2015
Bank accounts	14,351,916.90	34,414,377.6
Cash in hand		-
Imprest		513,220.00
Total	<u>14,351,916.90</u>	<u>34,927,597.60</u>

14. PRIOR YEAR ADJUSTMENTS.

	2015 - 2016	2014 - 2015
	<i>Kshs</i>	<i>Kshs</i>
Bank accounts		
Cash in hand	-	-
Imprest	-	-
cashbook adjustment undercast-chq 5628	0.30	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-KEIYO NORTH.
Reports and Financial Statements
For the year ended June 30, 2016.

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	-	678,482.00
TOTAL		678,482.00

15.2: PENDING STAFF PAYABLES (See Annex 2)

	2015/2016	2014/2015
Senior management		-
Middle management		-
Unionisable employees		-
Others (<i>specify</i>)-gratuity		178,560.00
TOTAL		178,560.00

15.3 OTHER PENDING PAYABLES (See Annex 3)

	2015/2016	2014/2015
Amounts due to other Government entities (see attached list)	27,800,000.00	-
Amounts due to other grants and other transfers (see attached list)	14,360,555.00	-
Others		-
Strategic plan	1,200,000.00	-
Administration	3,227,620.00	-



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-KEIYO NORTH.
Reports and Financial Statements
For the year ended June 30, 2016.

Monitoring and Evaluation

2,488,810.00

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015 d=a-c
	A	B	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. Repairs and maintenance of motor vehicle	339,997	28/04/2015	0	339,997
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	Comments
		A	B	C	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10. CDFC Staff gratuity		476,160	2013	297,600	178,560	Paid in full.
11.						
12.						
Sub-Total						
Grand Total						

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		a	b	C	d=a-c		
Amounts due to other Government entities							
Transfers to primary schools	Funds for construction	21,950,000.00		10,100,000.00	11,850,000.00		Funds were received from the board on 29th June 2016
Transfers to secondary schools	Funds for construction	13,600,000.00		4,350,000.00	9,250,000.00		Funds were received from the board on 29th June 2016
Transfers to tertiary institutions	funds for construction	5,500,000.00		-	5,500,000.00		Reallocated from motor vehicle
Transfers to health institutions	Funds for construction	3,250,000.00		2,050,000.00	1,200,000.00		Funds were received from the board on 29th June 2016
Sub-Total					27,800,000.00		
Amounts due to other grants and other transfers							



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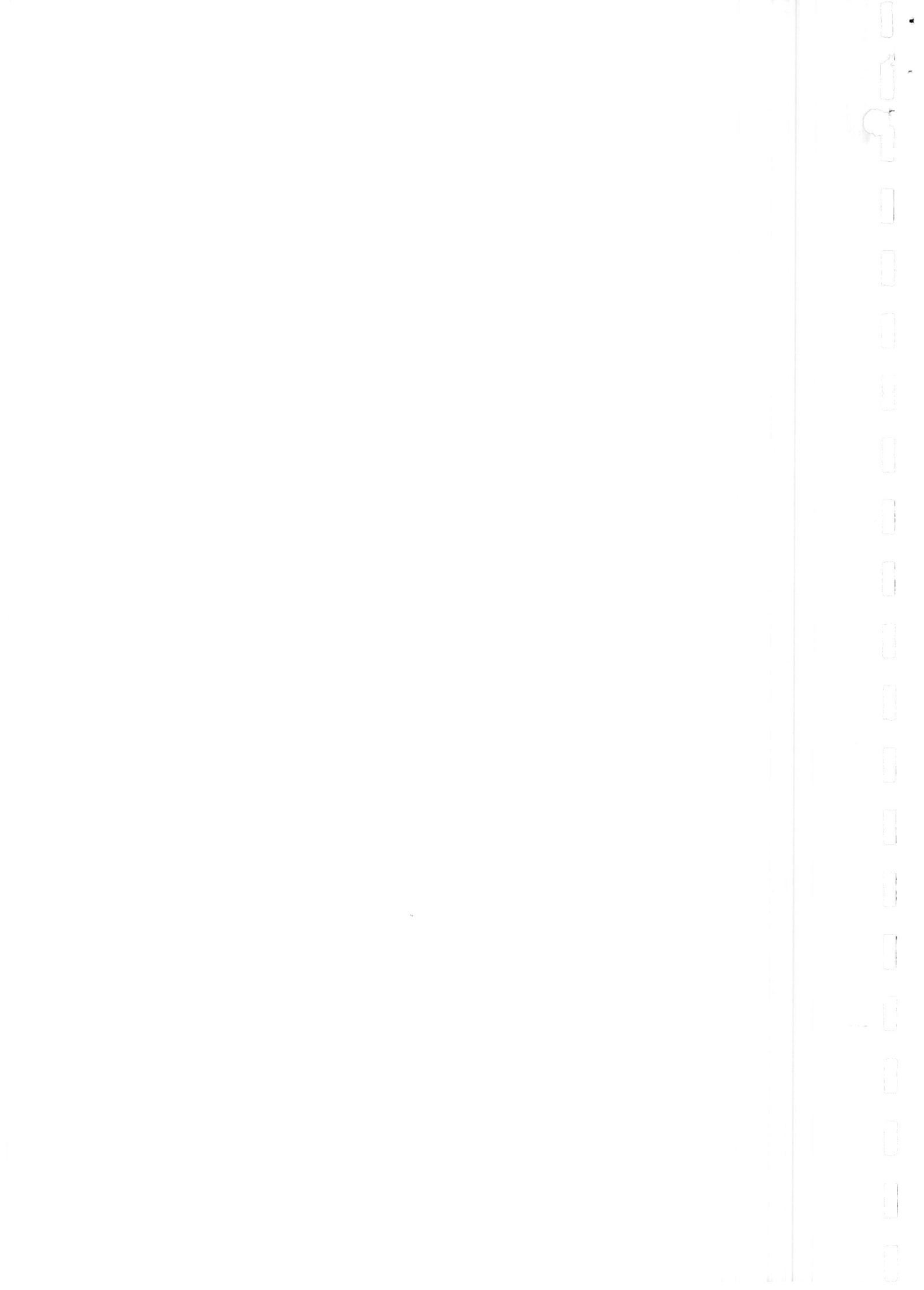
Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance 2015	Comments
Security projects	Funds for construction of chiefs offices	4,451,082.00		1,651,082.00	2,800,000.00		Funds were received from the board 29th June 2016
Emergency	To cater for unforeseen activities	5,767,647.00		1,598,918.00	4,168,729.00		
Bursaries	To support needy students	24,906,746.00		21,500,000.00	3,406,746.00		
Environment	Conservation of environment	1,992,540.00		-	1,992,540.00		
Sports	support sports activities	1,992,540.00			1,992,540.00		
Sub-Total					14,360,555.00		
Others (specify)							
Strategic plan	Development of the strategic plan	1,200,000.00		-	1,200,000.00		
Administration	Employee salaries, committee expenses, goods and services	5,977,620.00		2,750,000.00	3,227,620.00		
Monitoring and Evaluation		2,988,810.00		500,000.00	2,488,810.00		
Sub-Total					6,916,430.00		
Grand Total					49,076,985.00		



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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical cost (Kshs) 2015/5016	Historical Cost (Kshs) 2014/15
Land		
Buildings and structures	5,307,292	
Transport equipment	4,256,876	
Office equipment, furniture and fittings	530,965	13,295
ICT Equipment, Software and Other ICT Assets	646,500	
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	10,741,633	13,295



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ANNEX 5: EMERGENCY PROJECTS

PROJECT NAME	DATE PAID	PV NO.	CHQ NO	AMOUNT
TAMBACH HIGH SCHOOL	13/8/2015	4	7256	200,000.00
KEWAPSOS DISPENSARY	"	5	7257	200,000.00
KERMUK PRIMARY SCH	"	9	7262	250,000.00
BUGAR PRIMARY SCH	"	10	7263	250,000.00
KOBIL PRIMARY SCH	"	11	7264	150,000.00
KIPYEIGOR PRIMARY SCH	"	12	7265	200,150.00
ST. ALPHONSUS GIRLS SEC	"	13	7266	250,000.00
KIPSOEN SEC SCH	"	14	7267	250,000.00
TAMBACH ACC'S HOUSE RENV.	28/8/15	29	7306	600,000.00
KABULWO DISPENSARY	21.12.2015	53	7395	85,000.00
WILLIAM MURGOR PRY SCH	7/1/2016	60	7415	50,000.00
CHEGILET SEC SCH	26/01/2016	72	7499	100,000.00
SONGETO CHIEFS OFFICE	2/2/2016	78	7519	200,000
BUGAR AP CAMP	18/2/16	93	7865	112,000
ANIN SEC SCHOOL	18/02/16	94	7866	300,000
KAPKESSUM SEC SCH	18/02/16	95	7867	200,000
ST THOMAS KABULWO SEC	29/6/2016	112	7900	240,000.00
KOKWAO PRY SCH	29/6/2016	113	7901	250,000.00
KIBENDO SEC SCH	29/6/2016	114	7902	400,000.00
MINDILILWO PRY SCH	29/6/2016	115	7903	250,000
TOTAL				4,537,150