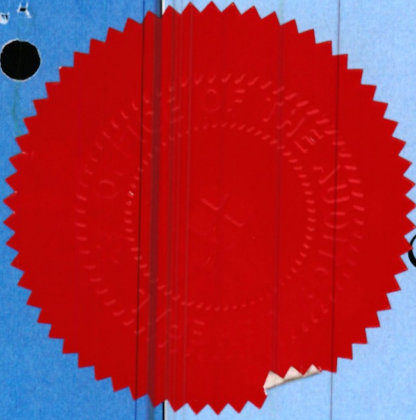


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

*Paper Laid on
the Table of
the House by the
leader of the
Majority Party on*

OF

THE AUDITOR-GENERAL

*Wednesday
22nd August 2018*

ON

(Afternoon)

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
BARINGO NORTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2017**

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
BARINGO NORTH CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND -
BARINGO NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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

(b) Key Management

The *Baringo North National Government 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, 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	David Okoma
3.	Accountant	Lucas Ariri
4.	NG-CDFC Chair	Stanley Amdany

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Baringo 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.

(e) BARINGO NORTH NG-CDF Headquarters

P.O. Box 63
Sunflower Building
Kabarnet - Kabartonjo Road
Kabartonjo, KENYA

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

(f) BARINGO NORTH NG-CDF Contacts

Telephone: (254) 0722 402 480
E-mail: baringonorthcdf.go.ke
Website: www.go.ke

(g) BARINGO NORTH NG-CDF Bankers

Kenya Commercial Bank
Kabarnet branch
Kabarnet

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND -
BARINGO NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

II. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

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

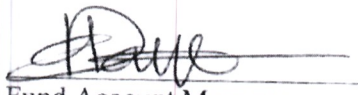
The Accounting Officer in charge of the *Baringo North NG-CDF* is responsible for the preparation and presentation of the *NG-CDF*'s financial statements, which give a true and fair view of the state of affairs of the *NG-CDF* for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *NG-CDF*; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *NG-CDF*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

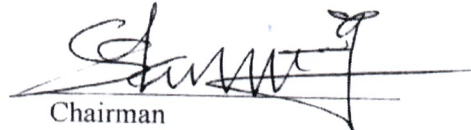
The Accounting Officer in charge of the *Baringo North NG-CDF* accepts responsibility for the *NG-CDF*'s financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *NG-CDF*'s financial statements give a true and fair view of the state of *NG-CDF*'s transactions during the financial year ended June 30, 2017, and of the *NG-CDF*'s financial position as at that date. The Accounting Officer in charge of the *Baringo North NG-CDF* further confirms the completeness of the accounting records maintained for the *NG-CDF*, which have been relied upon in the preparation of the *NG-CDF*'s financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *Baringo North NG-CDF* confirms that the *NG-CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *Baringo North NG-CDF*'s funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *Baringo North NG-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 *Baringo North NG-CDF*'s financial statements were approved and signed by the Accounting Officer on 2nd August, 2017.


Fund Account Manager


Chairman

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Baringo North Constituency set out on pages 4 to 20, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of appropriation: Recurrent and Development Combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund- Baringo North Constituency as at 30 June, 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with The National Government Constituencies Development Fund Act, 2015

In addition, as required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

Unsupported Cash Balances

The statement of assets as at 30 June 2017 reflects cash and cash equivalents balance of Kshs.9,091,309 which however differs with the cashbook reconciled balance of Kshs.8,928,673 by unexplained difference of Kshs.162,636. Further, cash balance of Kshs.1,603,425 reported in the cashbook was omitted from the financial statements as at 30 June 2017. Under the circumstances, the accuracy and completeness of the reported cash and cash equivalent balance of Kshs.9,091,309 as at 30 June 2017 cannot be confirmed.

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund- Baringo North Constituency for the Year Ended 30 June 2017

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion and Other Matter sections, I have determined that there are no other Key Audit Matters to communicate in my report.

Other Matter

1. Bursary Expenditure

Included in other grants and transfers amount of Ksh.42,933,861 during the year is an expenditures is Kshs.27,915,072 on bursaries. It was noted that the individual student including orphans/partial orphans' applications were incomplete and without proper supporting documents. The process of awarding bursaries could be misused since money is allocated to the chiefs who then appoint the bursary committees and baraza that vet and allocate bursaries. The criteria used to determine the needy students was not stated. In certain cases, it was noted that secondary school students were awarded bursary of up to Kshs.50,000 contrary to the bursary disbursement guidelines that set the limit at Kshs.10,000. Out of a total of Kshs.27,915,072 issued as bursary, only Kshs.6,971,800 was acknowledged, therefore the balance of Kshs.21,000,000 could not be confirmed as received by the students in the respective institutions.

2. Budget and Budgetary Control

During the year under review Baringo North CDF budgeted to receive Kshs.166,586,627 transfers from the National Government Constituencies Development Fund Board. The expected transfers comprised Kshs.81,896,552 in respect to 2016/2017 approved budget while Kshs.84,690,075 were funds for prior years which had not been received. Therefore having received Kshs.81,896,551 implies cumulative underfunding of Kshs.84,690,075 which affects service delivery. In this respect, out Kshs.39,803,586.09 for budgeted development for projects for financial year 2016/2017, only Kshs.2,894,827.59 of the projects were funded. This implies that budgeted projects are not implemented as scheduled and denies residents benefits associated with them.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards

(Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Constituency's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Constituency or to cease operations, or have no realistic alternative but to do so.

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

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

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

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

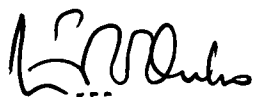
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Constituency's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Constituency's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Constituency to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Constituency to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

Nairobi

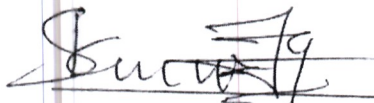
26 July 2018

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

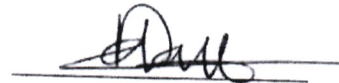
III. STATEMENT OF RECEIPTS AND PAYMENTS

Description	Note	2016 - 2017 Kshs.	2015 - 2016 Kshs.
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	80,825,601	110,849,397
Proceeds from Sale of Assets	2	85,000	-
Other Receipts	3	5,000	-
TOTAL RECEIPTS		80,915,601	110,849,397
PAYMENTS			
Compensation of employees	4	1,633,533	1,254,305
Use of goods and services	5	7,431,810	7,181,843
Transfers to Other Government Entities	6	53,923,140	59,888,734
Other Grants and Transfers	7	42,933,861	43,502,187
Acquisition of Assets	8	269,920	-
TOTAL PAYMENTS		106,192,264	111,827,069
SURPLUS/DEFICIT		(25,276,664)	(977,672)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BARINGO NORTH NG-CDF financial statements were approved on 2nd August, 2017 and signed by:



Chairman – NG-CDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND -
BARINGO NORTH CONSTITUENCY**

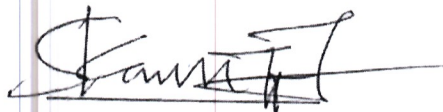
Reports and Financial Statements

For the year ended June 30, 2017

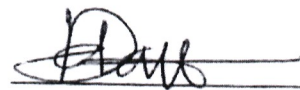
IV. STATEMENT OF ASSETS

Description	Note	2016 - 2017 Kshs.	2015 - 2016 Kshs.
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	9,091,309	27,959,302
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	808,735.00
TOTAL FINANCIAL ASSETS		9,091,309	28,768,037
REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd 1st July...	13	28,768,037	29,745,709
Surplus/Deficit for the year		(25,276,664)	(977,672)
PRIOR YEAR ADJUSTMENTS	14	5,599,935	-
NET LIABILITIES		9,091,309	28,768,037

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BARINGO NORTH NG-CDF financial statements were approved on 2nd August, 2017 and signed by:



Chairman – NG-CDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND -
BARINGO NORTH CONSTITUENCY**

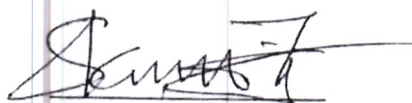
Reports and Financial Statements

For the year ended June 30, 2017


V. STATEMENT OF CASHFLOW

Description	Note	2016 - 2017	2015 - 2016
		Kshs.	Kshs.
Transfers from CDF Board	1	80,825,601	110,849,397
Proceeds from Sale of Assets	2	85,000	
Other Receipts	3	5,000	-
		80,915,601	110,849,397
Payments for operating expenses			
Compensation of Employees	4	1,633,533	1,254,305
Use of goods and services	5	7,431,810	7,181,843
Transfers to Other Government Entities	6	53,923,140	59,888,734
Other Grants and Transfers	7	42,933,861	43,502,187
		105,922,344	111,827,069
Adjusted for:			
Adjustments during the year	14	5,599,935	
Net cash flow from operating activities		(19,406,809)	(977,672)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(269,920)	-
Net cash flows from Investing Activities		(269,920)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(19,676,729)	(977,672)
Cash and cash equivalent at BEGINNING of the year	13	28,768,037	29,745,709
Cash and cash equivalent at END of the year		9,091,309	28,768,037

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BARINGO NORTH NG-CDF financial statements were approved on 2nd August, 2017 and signed by:



Chairman NG-CDFC



Fund Account Manager

LOCAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - BARINGO NORTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,552	84,690,075	166,586,627	108,784,903	57,801,724	65.3%
Proceeds from Sale of Assets		85,000	85,000	85,000	-	
Other Receipts		5,000	5,000	5,000	-	
TOTAL	81,896,552	84,780,075	166,676,627	108,874,903	57,801,724	65.3%
PAYMENTS						
Compensation of Employees	1,990,213	6,809,302	8,799,515	1,633,533		18.6%
Use of goods and services	4,906,947	6,500,000	11,406,947	7,431,810		65.2%
Transfers to Other Government Entities	34,658,759	40,135,203	74,793,962	53,923,140	34,708,759	72.1%
Other grants and transfers	40,235,633	21,595,570	61,831,203	42,933,861	23,092,966	69.4%
Acquisition of Assets	-	9,740,000	9,740,000	269,920		2.8%
Other Payments	105,000		105,000			
Prior Adjustment				5,599,935		
TOTAL	81,896,552	84,780,075	166,676,627	111,792,199	57,801,725	67.1%

- (a) *Commentary on significant underutilization (below 50% of utilization) and any overutilization*
- i. *The budget for Compensation of Employees was underutilised because at the end of the financial year, the employees gratuity had not been paid*
 - ii. *The budget for Acquisition of Assets was underutilised because the funds had not been released from NG-CDF Board and delay on procurement procedures.*

The BARINGO NORTH NG-CDF financial statements were approved on 2nd August, 2017 and signed by:



Chairman NG-CDF



Fund Account Manager

VII. 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.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
BARINGO NORTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2017

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 Baringo North *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 Baringo North *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 Baringo North *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, 2017.

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

VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD-A.I.E.S' RECEIVED

Description	2016 - 2017		2015 - 2016	
	A.I.E No.	Kshs.	A.I.E No.	Kshs.
NG-CDF Board				
AIE NO	A829502	4,094,827.60	A790826	31,337,910.00
AIE NO	A855143	56,730,773.00	A759744	12,511,487.00
AIE NO	A839723	20,000,000.00	A820861	10,000,000.00
AIE NO			A825647	17,000,000.00
AIE NO			A820950	40,000,000.00
TOTAL		80,825,600.60		110,849,397.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

Description	2016 - 2017	2015 - 2016
	Kshs.	Kshs.
Receipts from the Sale of Motorbike	85,000	-
TOTAL	85,000	-

3. OTHER RECEIPTS

Description	2016 - 2017	2015 - 2016
	Kshs.	Kshs.
Sale of Motorbike Tender Documents	2,000	-
Sale of Construction Tender Documents	3,000	-
TOTAL	5,000	-

4. COMPENSATION OF EMPLOYEES

Description	2016-2017	2015-2016
	Kshs.	Kshs.
Basic wages of contractual employees	1,566,573	1,185,977
Employer contribution to NSSF	66,960	33,664
TOTAL	1,633,533	1,219,641

5. USE OF GOODS AND SERVICES

Description	2016-2017	2015-2016
	Kshs.	Kshs.
Office rent	325,000	293,000
Communication, supplies and services	339,360	65,400
Training expenses	324,300	506,600
Other committee expenses -M&E	2,554,035	4,698,400
Committee allowance	2,975,086	799,500
Office and general supplies and services	70,725	19,810
Other operating expenses	843,304	799,133
TOTAL	7,431,810	7,181,843

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6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016-2017	2015-2016
	Kshs.	Kshs.
Transfers to Primary schools	45,423,140	27,252,676
Transfers to secondary schools	8,500,000	13,918,388
Transfers to Tertiary institutions	-	11,000,000
Transfers to Health institutions	-	7,717,670
TOTAL	53,923,140	59,888,734

7. OTHER GRANTS AND TRANSFERS

Description	2016-2017	2015-2016
	Kshs.	Kshs.
Bursary -Secondary	14,555,125	13,144,275
Bursary -Tertiary	12,509,947	10,672,725
Mocks & CAT	850,000	850,000
Water		9,485,187
Agriculture (food security)		800,000
Electricity projects	1,100,000	-
Security	6,000,000	3,800,000
Sports	2,955,050	-
Environment	2,965,264	-
Emergency Projects (Education Sector)	1,998,475	4,750,000
TOTAL	42,933,861	43,502,187

8. ACQUISITION OF ASSETS

Description	2016-2017	2015-2016
	Kshs.	Kshs.
Part payment to Construction of office block	269,920	-
TOTAL	269,920	-

9. A. BANK BALANCES (AS PER THE CASH BOOK)

Name of Bank, Account No. & currency	2016-2017	2015-2016
Account Number	Kshs. As at (30/6/2017)	Kshs. As at (30/6/2016)
KCB Kabarnet Branch 1103776142	9,091,309	27,959,302
TOTAL	9,091,309	27,959,302

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BANK BALANCES BREAKDOWN

PAYEE	AMOUNT
1. Chepkesin Dispensary	1,500,000
2. Chesangich Pry. School	1,400,000
3. Office Motorbike	500,000
4. Savings from P.M.C projects	341,060
5. Income from Sale of Motorbike	85,000
6. Income from Sale of Tender Documents	5,000
7. Emergency Fund	3,848,952
8. Administration	855,680
9. M & E	555,617
TOTAL	9,091,309

10. FUND BALANCE BROUGHT FORWARD 1ST JULY,

Description	2016 - 2017	2015 - 2016
	Kshs.	Kshs.
Bank Accounts	9,091,309	27,959,302
TOTAL	9,091,309	28,768,037

11. PRIOR YEAR ADJUSTMENTS

i. Reversed Cheques

CHEQUE NO.	PAYEE	AMOUNT
4433	Samburu TTC	18,000.00
4619	Tartar Girls	40,000.00
4622	Ikuu boys high school	50,000.00
4629	Bartolimo boys high school	10,000.00
4635	Moi High School Kabartonjo	10,000.00
4657	Tartar girls high school	10,000.00
4771	Kipsaraman DO s office	494,000.00
4927	Chepkesin dispensary	1,500,000.00
5091	Alphax College	8,000.00
5134	Kenya Institute of professional Counselling	8,000.00
5165	Kituro Youth Polytechnic	8,000.00
5173	Moi Teaching & Referral Hospital	10,000.00
5490	Paymaster General	5007.00
5517	David Okoma	116,000.00
5519	Seremwo Dispensary	2,700,000.00
5524	Paymaster General	5,007.00
5526	V.A.T	3,960.00

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5546	Commissioner of Domestic Taxes	1,080.00
5556	Paymaster general	5,007.00
5562	Commissioner of Domestic Taxes	7,560.00
5570	Commissioner of Domestic Taxes	720.00
5577	Paymaster general	5,007.00
5586	Commissioner of Domestic Taxes	2,880.00
5593	Paymaster General	5,007.00
5626	P.M.G	43,380.00
5676	Kituro High School	30,000.00
5721	Kabarak university	74,000.00
5735	Laikipia university, Nakuru campus	12,625.00
5972	Thika Technical Training College	8,000.00
6176	Kenya Technical Training College	8,000.00
6114	Salabani Secondary School	16,000.00
5852	Laikipia university, Eldoret Campus	10,000.00
5854	Kabarak University	10,000.00
6272	N.H.I.F	7,350.00
6277	Commissioner of V.A.T	6,398.30
6291	PS Mins. of housing & Urban Dev.	8,000.00
6309	Comm. Of VAT	1,887.00
TOTAL		5,258,875.30

ii. Savings from P.M.C Projects

PAYEE	AMOUNT
Bartolimo cereals	1,280.00
Kapchepkor W/P	249.40
Kasisit Dispensary	19,189.50
Kasok W/P	664.50
Kipkata Loc. Envn	55,247.00
Newai W/P	6,254.50
Saimo Loc. Envn	47,357.00
Toiwon W/P	1,374.00
Embara W/P	3,044.50
Kaimugul Cattle D	777.00
Kapkirwok Cattle	904.50
Kapkitony Disp.	1,949.20
Kelyo Loc. Envn	3,582.00
Kibanger W/P	625.70
Kilingot Sec. Schl	22.00
Nyoker W/P	568.50
Root W/Tank	39,617.00
Chemondoi Springs	11,105.00
Kaboskei Loc. Env.	1,062.00
Mununguron W/P	914.50

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Enot W/P	664.50
Kabosgei Kerio Env	1,554.00
Kabutiei Loc. Env.	22,652.00
Kipkolony Disp.	1,364.50
Kombosang Disp.	754.50
Kuikui H/C	1,550.00
Lawan Loc. Envn	111,364.00
Muchukwo Disp.	5,369.00
341,060.30	

12. OTHER IMPORTANT DISCLOSURES

12.1 PENDING ACCOUNTS PAYABLE

Description	2016 - 2017
	Kshs.
Supply of goods (Office Magazine)	283,504.00
Construction of buildings	37,801,268.00
Purchase of Motorbike	557,813.00
TOTAL	38,642,585.00

12.2 STAFF GRATUITY

STAFF NAME	DESIGNATION	J.G	YR OF APPOINTMENT	AMOUNT
1. Evans Kakoko	Clerk of Works	J	2014	289,182
2. Vincent K. Kulei	Accounts Clerk	H	2016	103,629
3. Dorcas C. Kangor	Clerical Officer	G	2014	234,739
4. Trizah Chemjor	Ass. Procurement officer	F	2016	43,245
5. Sheila Chesang	Office Assistant	D	2016	36,287
	TOTAL			707,082

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IX. ANNEX 1 SUMMARY OF PMC BALANCES FOR 2016/ 2017

PROJECT NAME	ACCOUNT NUMBER	BRANCH	BALANCE
1. Aiybo High School	1109853793	KABARNET	398,024.50
2. Aiybo Primary School	1129801349	KABARNET	451,381
3. Akoroyan Primary School	1112276831	MARIGAT	168,212
4. Barwessa Primary School	1111225494	KABARNET	110,171
5. Biringweny Primary school	1111069158	KABARNET	701,347.50
6. Bossei Primary school	1110605250	KABARNET	202,740.00
7. Bossei Secondary School	1112244883	KABARNET	378,259.00
8. Chambai Primary School	1129773752	KABARNET	53,141.00
9. Chebugar Primary School	1110565593	KABARNET	53,651.00
10. Chepkesin Primary School	1110920539	KABARNET	853,866
11. Embo Rutto Primary school	1110764383	KABARNET	368,883.50
12. Kabarbet Primary school	1112251464	KABARNET	485,496.00
13. Kabargoge pry. School	1122106068	KABARNET	359,901.00
14. Kabiyewo Primary School	1110559089	KABARNET	1,615
15. Kagir Primary School	1110957025	MARIGAT	52,776

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16. Kalabata Primary School	1111222185	KABARNET	716,609.50
17. Kamotiony pry school	1110667655	KABARNET	251,800
18. Kapchepkisa Pry. School	1111195439	KABARNET	264,851
19. Kapchepkor Primary School	1110667213	KABARNET	80,171
20. Kapchepkulei Primary School	1110666578	KABARNET	546,405
21. Kapkarani Primary School	1134744528	KABARNET	55,238
22. Kapkiamo Primary School	1110567677	KABARNET	5,312
23. Kapkirwok Primary School	1110768052	KABARNET	3,428
24. Kapkirwok Secondary School	1109780230	KABARNET	237,775
25. Kapkole Primary School	1110746962	KABARNET	20,402.50
26. Kapkombe Primary school	1112456406	KABARNET	2,200,165
27. Kapkomon Primary School	1112771778	KABARNET	24,516
28. Kapkwang Primary School	1111047030	KABARNET	467,811
29. Kapluk Primary School	1139117130	KABARNET	119,873.95
30. Kapng etyo Pry. School	1119497086	KABARNET	835,586.00
31. Kapitorot Primary School	1111103895	KABARNET	483,876.00
32. Kapium Primary School	1111357153	KABARNET	1,453.00

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33. Kaptumin Primary School	1110479468	KABARNET	52,606
34. Kapturo Chiefs Office & A.P Camp	1205759646	KABARTONJO	320,065
35. Kapturo Primary School	1111830819	KABARNET	1,351,00
36. Kasirma Primary School	1110951698	KABARNET	52,936
37. Karibel Secondary School	1109526008	KABARNET	44,924.50
38. Kibiriyokwonin Primary School	1135859906	KABARNET	628,920
39. Kinyach Primary School	1155218914	KABARNET	1,974,065
40. Kipcherere Primary School	1134650531	MARIGAT	16,165
41. Kipcherere Secondary School	1109783590	MARIGAT	43,004.50
42. Kipkaren Primary School	1112098852	KABARNET	81,065.50
43. Kipkolony Primary school	1111023735	KABARNET	101,901.00
44. Kiptaiwa Primary School	1135490139	KABARNET	72,721.00
45. Kirinygalia Primary School	1111253978	KABARNET	22,045
46. Kitibel Primary school	1117424626	KABARNET	2,071,571
47. Koibaware Primary School	1111061491	KABARNET	53,481
48. Koindui pry school	1111033846	KABARNET	311,434

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49. Kombosang Pry. School	1172506779	KABARNET	199,452
50. Konoo Primary School	1111023662	KABARNET	53,250
51. Kormor Pry. School	1164000519	KABARNET	266,560
52. Koroto Pry. School	1110726953	MARIGAT	360,565
53. Kuikui Secondary School	1110775083	KABARNET	469,741
54. Kureschun Primary School	1110776675	KABARNET	378,335
55. Liein Primary School	1110692307	KABARNET	1,840
56. Maramar Primary School	1110792611	KABARNET	435,051
57. Moigutwo Primary School	1110870264	KABARNET	155,136
58. Moitonin pry school	1110522444	MARIGAT	506,090.15
59. Mondo! Primary School	1111073309	KABARNET	53,062
60. Murteri Primary School	1173823689	KABARNET	3,828
61. Ng'aratuko pry school	1140627244	MARIGAT	356,521
62. Nuregoi Primary School	1110559054	KABARNET	55,885.50
63. Poi Primary School	1110814631	KABARNET	206,094
64. Rimo Primary School	1110654545	KABARNET	12,906

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65. Senebo Primary School	1111157626	KABARNET	2,105,760
66. Seremwo Primary School	1136150374	KABARNET	2,485
67. Sesoi Pry. School	1183593767	KABARTONJO	5,580.50
68. Sibilo Chief s office	1206617667	MARIGAT	2,001,000
69. Sumeyvon pry. School	1110562586	KABARNET	19,314
70. Terenin Primary School	1111565791	KABARNET	165,897
71. Terik pry school	1110895070	KABARNET	202,922
72. Tibingar pry school	1110870213	MARIGAT	72,042
73. Tiloi Primary School	1183686919	KABARTONJO	260,406.00
74. Tirimionin day sec school	1137078413	KABARNET	2,519,205
75. Toboroi Primary School	1135611815	KABARNET	50,906
76. Yatia pry school	1111061440	MARIGAT	501,143
TOTAL			28,055,926.31

