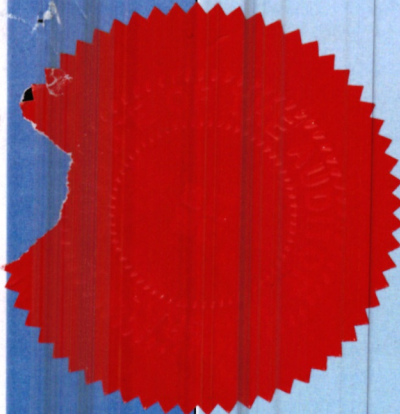


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

PAPER LAID
By the Leader of the Majority Party, Hon. Aden Duale on Tuesday 26/9/17
[Signature]



PARLIAMENT OF KENYA LIBRARY

28 SEP 2017
PAPER LAID

REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
BARINGO SOUTH CONSTITUENCY
FOR THE YEAR ENDED
30 JUNE 2016



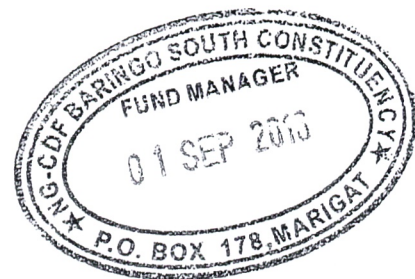
26 MAY 2017

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
BARINGO SOUTH 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 CONSTITUENCY DEVELOPMENT FUND –
BARINGO SOUTH CONSTITUENCY**

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	1-2
II. FORWARD BY THE CABINET SECRETARY	3
III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES.....	4
IV. STATEMENT OF RECEIPTS AND PAYMENTS	5
V. STATEMENT OF ASSETS.....	6
VI. STATEMENT OF CASHFLOW.....	7
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	8-9
VIII. SIGNIFICANT ACCOUNTING POLICIES.....	10-11
IX. NOTES TO THE FINANCIAL STATEMENTS.....	12-20
X. TRIAL BALANCE SHEET	21



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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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

- i. Constituencies Development Fund Board (NGCDFB)
- ii. NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

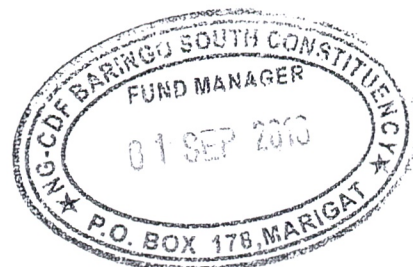
No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Michael Kones
3.	Accountant	Festo k. Saina
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Baringo South Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) BARINGO SOUTH NG-CDF Headquarters

DC Building/House/Plaza
Marigat - Mochongoi Avenue/Road/Highway
P.O Box 178-30403
Marigat



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

Reports and Financial Statements

For the year ended June 30, 2016

(f) BARINGO SOUTH NG-CDF Contacts

Telephone: (254) 0720 130 252
E-mail: cdfbaringosouth@gmail.com
Website: www.baringosouth@cdf.go.ke

(g) BARINGO SOUTH NGCDF Bankers

1. Kenya Commercial Bank
P.O Box 9
MARIGAT
...
...

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NGCDFC)

In the financial year 2015-2016, the NG- CDFC had a budget of Kshs 180,414,667.95 of which Kshs 110,208,217.50 were spent on various projects approved by the NG- CDF Board which represent 61% , from the disbursement 48% were spent on Education al infrastructure(secondary and primary school) of which 70% have been completed and in use.

On security sector, 4chiefs offices and 2 Ap camps were constructed hence improving the level of insecurity in the constituency and bring services closer to the people.

Also the bursary allocation of kshs 19,517,521.00 were disbursed to needy students in the constituency of which 1768 students benefited, 24 students were fully sponsored.

Challenges:

1. Inability by the PMC to submit returns on time for them to get funding.
2. Insecurity ; caused by cattle rustling affecting implementations of projects in the area.
3. Delay in receipt of funds from NG-CDF board

Sign.....
CHAIRMAN NGCDFC



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

Reports and Financial Statements

For the year ended June 30, 2016

III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the Baringo South NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 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 NGCDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NGCDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Baringo South NGCDF accepts responsibility for the NGCDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2016, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the Baringo South NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Baringo south NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NGCDF's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

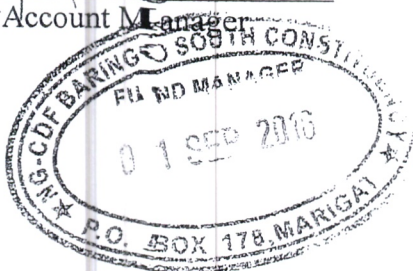
The NGCDF's financial statements were approved and signed by the Accounting Officer on 1st Sept 2016.



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 SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Baringo South set out on pages 5 to 20, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair representation of these financial statements in accordance with the International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable 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 the financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229 of the Constitution. The audit was conducted in accordance with the International Standards on Auditing. 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

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

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

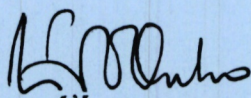
Basis for Qualified Opinion

Bank Reconciliation

The bank reconciliation statement as at 30 June 2016 reflects unrepresented cheques totaling Kshs.24,474,834.90 Out of this amount, cheques totaling Kshs.1,957,008.70 had become stale by 30 June 2016. It is not clear why the stale cheques have not been written back to the cash book.

Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development – Fund – Baringo South CDF as at 30 June 2016 and its financial performance 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.



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

NAIROBI

07 August 2017

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BARINGO
SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 KSHS	2014-2015 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	103,449,818.00	50,767,458.5
Proceeds from Sale of Assets	2		
Other Receipts	3		
TOTAL RECEIPTS		103,449,818.00	50,767,458.
PAYMENTS			
Compensation of employees	4	670,800.00	852,480.00
Use of goods and services	5	6,626,833.10	6,517,381.78
Transfers to Other Government Units	6	61,943,791.00	37,372,896.00
Other grants and transfers	7	24,119,021.00	24,990,865.70
Acquisition of Assets	8	17,298,501.70	899,966.00
Other Payments	9	49,270.50	1,535,236.50
TOTAL PAYMENTS		110,708,217.30	72,168,825.
SURPLUS/DEFICIT		(7,258,399.30)	(21,401,367.4

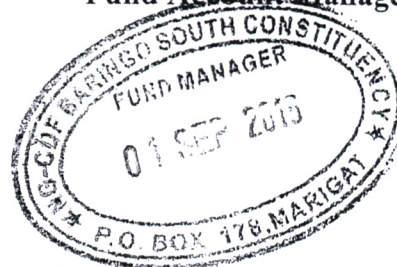
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Baringo South NGCDF financial statements were approved on 1st sept 2016 and signed by:



Chairman - NGCDFC



Fund Account Manager



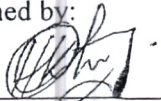
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BARINGO
SOUTH CONSTITUENCY

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

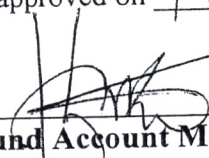
V. STATEMENT OF ASSETS

	Note	2015-2016	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	14,632,332.45	22,048,291.75
Cash Balances (cash at hand)	12B		
Outstanding Imprests	12C	187,560.00	30,000.00
TOTAL FINANCIAL ASSETS		14,819,892.45	<u>22,078,291.75</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	22,078,291.75	43,479,659.23
Surplus/Deficit for the year		(7,258,399.30)	(21,401,367.48)
Prior year adjustments	14		
NET LIABILITIES		<u>14,819,892.45</u>	<u>22,078,291.75</u>

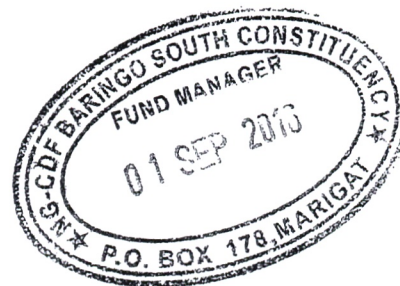
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Baringo South NGCDF financial statements were approved on 15 Sept 2016 and signed by:



Chairman - NGCDFC



Fund Account Manager



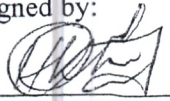
NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- BARINGO
SOUTH CONSTITUENCY

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

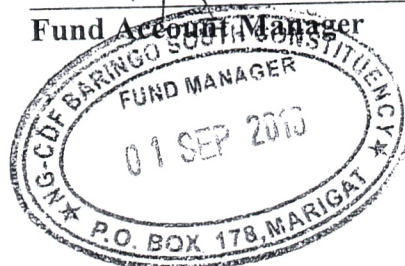
VI. STATEMENT OF CASHFLOW

		2015-2016	2014 - 2015
Receipts for operating income			
Transfers from CDF Board	1	103,449,818.00	50,767,458.50
Other Receipts	3		0
Payments for operating expenses			
Compensation of Employees	4	670,800.00	852,480.00
Use of goods and services	5	6,626,833.10	6,517,381.78
Transfers to Other Government Units	6	61,943,791.00	37,372,896.00
Other grants and transfers	7	24,119,021.00	24,990,865.70
Other Payments	9	49,270.50	1,535,236.50
Adjusted for:			
Adjustments during the year			0
Net cash flow from operating activities		10,040,102.40	(20,501,401.48)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	-
Acquisition of Assets	8	17,298,501.70	899,966.00
Net cash flows from Investing Activities		17,298,501.70	899,966.00
NET INCREASE IN CASH AND CASH EQUIVALENT		(7,258,399.30)	(21,401,367.48)
Cash and cash equivalent at BEGINNING of the year	13	22,078,291.75	43,479,659.23
Cash and cash equivalent at END of the year		14,819,892.45	22,078,291.75

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Baringo South NGCDF financial statements were approved on 1st sept 2016 and signed by:


Chairman NGCDFC


Fund Account Manager



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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Balance B/fw		72,845,749.95				70
Transfers from CDF Board	107,568,918.00		180,414,667.95	125,528,109.75	54,886,558.20	
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
					-	
PAYMENTS						
Compensation of Employees	985,560.00	321,320.00	1,306,880.00	670,800.00	636,080.00	51
Use of goods and services	7,197,443.00	2,326,062.47	9,523,505.47	6,626,833.10	2,896,672.37	70
Transfers to Other Government Units	51,600,000.00	42,243,791.00	93,843,791.00	61,943,791.00	31,900,000.00	66
Other grants and transfers	35,185,915.00	10,999,429.00	46,185,344.00	24,119,021.00	22,066,323.00	52
Acquisition of Assets	11,500,000.00	15,255,147.48	26,755,147.48	17,298,501.70	9,456,645.78	65
Other Payments	1,100,000.00	1,700,000.00	2,800,000.00	49,270.50	2,750,729.50	2
TOTALS	107,568,918.00	72,845,749.95	180,414,667.95	110,708,217.30	69,706,450.65	61

[Handwritten Signature]
CDF BARINGO SOUTH CONSTITUENCY
FUND MANAGER
01 SEP 2016
P.O. BOX 178, MARIGAT

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BARINGO
SOUTH CONSTITUENCY**

Reports and Financial Statements

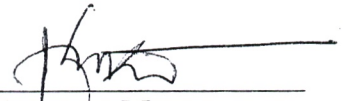
For the year ended June 30, 2016

- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]
- (b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]
- i. The utilization is significantly between 50% and 100%
 - ii. The underutilized was due to delay disbursement of fund from NG –CDF board meant for other payment thus resulting to underutilization below 50%

The Baringo South NG-CDF financial statements were approved on 1st Sept 2016 and signed by:



Chairman NGCDF



Fund Account Manager



VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NGCDF and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the NGCDF.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the NGCDF in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the NGCDF includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the 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 CONSTITUENCIES DEVELOPMENT FUND – BARINGO
SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

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 NGCDF at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. **Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NGCDF’s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NGCDF’s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. **Comparative figures**

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

8. **Subsequent events**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BARINGO
SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

X. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2015/2016	2014 - 2015
		Kshs	Kshs
Normal Allocation	AIE NO...A759725	40,567,459.00	
	AIE NO...A724043	10,000,000.00	
	AIE NO...A820926	28,882,359.00	
	AIE NO...A820940	24,000,000.00	
	AIE NO...A759678		20,383,729.00
	AIE NO...A796703		15,230,238.00
	AIE NO...A796946		15,153,491.50
Conditional grants	AIE NO...		-
	AIE NO...		-
Receipt from other Constituency			-
TOTAL		103,449,818.00	50,767,458.50

2. PROCEEDS FROM SALE OF ASSETS

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BARINGO
 SOUTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016

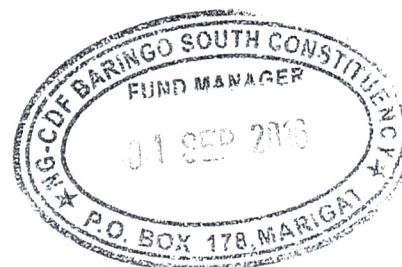
NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

Description	2015	2014 - 2015
	2016	
	Ksh	Kshs
	s	
Interest Received		-
Rents		-
Sale of tender documents		-
Other Receipts Not Classified Elsewhere (specify)		-
Total		-

4. COMPENSATION OF EMPLOYEES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	661,200.00	645,720.00
Basic wages of casual labour		-
Personal allowances paid as part of salary		
House allowance		-
Transport allowance		-
Leave allowance		-
Other personnel payments		-
Employer contribution to N.S.S.F	9,600.00	9,600.00
gratuity	-	197,160.00
Total	670,800.00	852,480.00



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BARINGO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services		-
electricity		-
Communication, supplies and services	126,060.00	142,410.00
Domestic travel and subsistence	211,000.00	172,000.00
Printing, advertising and information supplies & services	497,032.00	181,580.00
Rentals of produced assets		-
Training expenses	1,286,400.00	984,300.00
Hospitality supplies and services		-
Other committee expenses	401,500.00	1,192,500.00
Committee allowances	1,245,000.00	1,402,750.00
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services	897,039.10	647,612.73
Fuel ,oil & lubricants	934,440.00	1,110,000.00
Other operating expenses		-
Routine maintenance – vehicles and other transport equipment	1,028,362.00	638,709.05
Routine maintenance – other assets		45,520.00
		-
Total	6,626,833.10	6,517,381.78



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BARINGO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 -2016	2014 - 2015
		Kshs
Transfers to primary schools	23,505,860.00	14,890,137.00
Transfers to secondary schools	27,237,931.00	16,000,000.00
Transfers to Tertiary institutions	10,000,000.00	-
Transfers to Health institutions	1,200,000.00	6,482,759.00
TOTAL	61,943,791.00	37,372,896.00

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary -Secondary	13,628,921.00	12,190,984.00
Bursary -Tertiary	5,887,500.00	5,417,300.00
Bursary-Special schools		-
Mocks & CAT	430,000.00	488,000.00
water	600,000.00	-
Agriculture (food security)	-	-
Electricity projects	-	-
Security	-	-
Sports	1,148,100.00	219,200.00
Environment	150,000.00	-
Emergency Projects (specify)schools destroyed by nature, idps, water & insecurity	2,274,500.00	6,675,381.70
Total	24,119,021.00	24,990,865.70



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BARINGO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2015 - 2016	2014- 2015
	Kshs	Kshs
Purchase of Buildings		-
Construction of Buildings	17,298,501.70	524,462.00
Refurbishment of Buildings		-
Purchase of Vehicles		-
Purchase of Bicycles & Motorcycles		356,004.00
Overhaul of Vehicles		-
Purchase of Office furniture and fittings		-
Purchase of computers ,printers and other IT equipments		19,500.00
Purchase of photocopier		-
Purchase of other Office equipments		-
Purchase of soft ware		-
Acquisition of Land		-
Total	17,298,501.70	899,966.00



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BARINGO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

Strategic plan		-	1,500,000.00
Bank charges		49,270.50	35,236.50
specify		-	-
TOTAL		49,270.50	1,535,236.50

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2015 - 2016	2014 - 2015
		Kshs (30/6/2016)	Kshs (30/6/2015)
<i>kenya commercial bank marigat branch</i>	1146690452	14,632,332.45	22,048,291.75
			-
			-
Total		14,632,332.45	22,048,291.75

10B: Cash in Hand

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BARINGO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2015)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Haron Kipkochoi</i>	30/6/2016	294,500.00	106,940.00	187,560.00
Total		294,500.00		187,560.00

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

12 Retention			
<i>Supplier/Contractor</i>	<i>PV no</i>	<i>2015 - 2016</i>	<i>2014 - 2015</i>
		<i>Kshs</i>	<i>Kshs</i>
TOTAL			



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BARINGO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs (1/7/2015)	Kshs (1/7/2014)
Bank accounts	22,048,291.75	41,997,659.23
Cash in hand		-
Imprest	30,000.00	1,482,000.00
Total	22,078,291.75	43,479,659.23

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BARINGO SOUTH CONSTITUENCY

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		9,177,038.00	16,552,793.00
Construction of civil works			-
Supply of goods			-
Supply of services			
TOTAL		9,177,038.00	16,552,793.00

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: OTHER PENDING PAYABLES (See Annex 3)

			Kshs
Amounts due to other Government entities (see attached list)			29,650,000.00
Amounts due to other grants and other transfers (see attached list)			15,166,629.00
Others (<i>strategic plan, motor vehicle & morobike</i>)			6,190,727.48
			51,007,356.48



NATIONAL GOVERNMENT ENTITY - (BARINGO SOUTH CONSTITUENCY)
Reports and Financial Statements
For the year ended June 30, 2016

TRIAL BALANCE AS AT 30TH JUNE 2016			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	14,632,332.45	
	Cash Balances	-	
	Outstanding Imprest	187,560.00	
Payments			
	Compensation of Employees	661,200.00	
	Use of goods and services	4,980,333.10	
	Committee Expenses	1,646,500.00	
	Transfers to Other Government Units	61,943,791.00	
	Other grants and transfers	24,119,021.00	
	Social Security Benefits	9,600.00	
	Acquisition of Assets	17,298,501.70	
	Other Payments	49,270.50	
Receipts			
	Transfers from the Board		103,449,818.00
	Proceeds from sale of assets		-
	Others receipts		-
Fund Balance b/f			22,078,291.75
TOTAL		125,528,109.75	125,528,109.75

[Handwritten signature]

