

REPUBLIC OF KENYA



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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

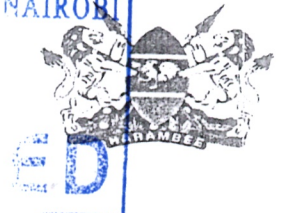
**ON**

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

**FOR THE YEAR ENDED  
30 JUNE 2016**



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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KAPSERET  
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2016

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

NG-CDF KAPSERET CONSTITUENCY DEV. FUND  
18 JUL 2017  
P.O. Box 2449 - 30100, ELDORET

CONSTITUENCIES DEVELOPMENT FUND BOARD  
26.10.16  
P.O. Box 46382 - 00100 GPO NAIROBI

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –  
KAPSERET CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

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**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development fund (CDF) was established under the constituencies development fund (CDF) Act 2003, amended in 2007 and repealed by the CDF Act of 2013.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 Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund 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 Kapseret 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 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Wesley Maina
3.	Accountant	Annety Angote
4.		

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kapseret 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) KAPSERET CDF Headquarters**

NGCDF Office Building,  
P.O Box 2449-30100  
ELDORET

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KAPSERET  
CONSTITUENCY**

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

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**(f) KAPSERET CDF Contacts**

Telephone: (254) 0721885464  
E-mail: cdfkapsere@NGCDF.go.ke  
Website: www.cdf.go.ke

**(g) KAPSERET NGCDF Bankers**

1. COOPERATIVE BANK  
P.O Box 2948  
ELDOROT

**(h) Independent Auditors**

Auditor General  
Kenya National Audit Office  
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- KAPSERET,  
CONSTITUENCY**

**Reports and Financial Statements**

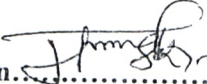
**For the year ended June 30, 2016**

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

The NGCDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NGCDF have improved the Education and Security infrastructures of Kapseret Constituency.

The constituency prioritize the disbursement of bursary to needy students .The process of identification is based on village level and the entire list submitted to the CDF office.

Sign. .....

**CHAIRMAN NGCDFC**

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KAPSERET  
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.

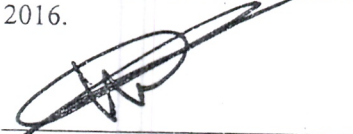
The Accounting Officer in charge of the Kapseret NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility 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.

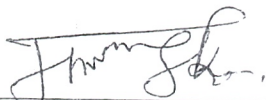
The Accounting Officer in charge of the Kapseret NGCDF accepts responsibility for the NGCDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). 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, 2015, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the Kapseret 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 Kapseret 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 \_\_\_\_\_  
2016.

  
Fund Account Manager

  
Chairman



## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kapseret Constituency set out on pages 5 to 25, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **Management's Responsibility for the Financial Statements**

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

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

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the 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 on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

### **Basis for Adverse Opinion**

#### **1.0. Cash and Cash Equivalents**

The statement of assets and liabilities reflect bank balance of Kshs.14,903,054 as at 30 June 2016. However, the bank balance of Kshs.14,903,054 excludes stale cheques amounting to Kshs.42,165.80 which according to the bank reconciliation statement for the month of June 2016 were dated February 2015 and earlier that had not been reversed in the cash book. The bank reconciliation statement further reflected bank charges amounting to Kshs.68,076.95 of which had not been recorded in the cashbook and therefore excluded from the bank balance. Consequently, the accuracy, validity and completeness of the cash and cash equivalent balance of Kshs.14,903,054 as at 30 June 2016 could not be confirmed.

#### **2.0. Purchase of School Land**

Included in transfers to other government units figure of Kshs.32,550,000 reflected in the statement of receipts and payments is transfers to primary schools amount of Kshs.23,450,000 as disclosed in note 6 to the financial statements. Included in the transfers to primary schools amount of Kshs.23,450,000 is an expenditure of Kshs.1,000,000 incurred on the purchase of three acres of land for Kapkagaron Primary School. However, supporting documents for the purchase of land such as search certificate, valuation report, title deed and sale agreement were not availed for audit review. Under the circumstances, the propriety of the expenditure of Kshs.1,000,000 on purchase of land for the year ended 30 June 2016 could not be confirmed.

#### **3.0. Purchase of School Buses**

Included also in transfers to other government entities amount of Kshs.32,550,000 is transfers to secondary schools figure of Kshs.23,450,000 out of which amounts totalling Kshs.3,200,000 was paid to three secondary schools towards the purchase of school buses as detailed below.

<b>Date</b>	<b>Payment Voucher Number</b>	<b>Cheque Number</b>	<b>Payee</b>	<b>Description</b>	<b>Amount (Kshs)</b>
25/8/15	519	2229	Lemook Sec	Purchase of Bus	100,000
21/6/16	3234	3287	Lemook Sec	Loan Payment For Purchase of School Bus	500,000

21/6/16	3237	3290	Simat Sec	Loan Payment For Purchase of School Bus	900,000
11/8/15	518	2228	Simat Sec	Loan Payment For Purchase of School Bus	400,000
21/6/16	3235	3288	Tuiyo Sec	Loan Payment For Purchase of School Bus	800,000
11/8/15	520	2231	Tuiyo Sec	Loan Payment For Purchase Of School Bus	500,000
			<b>Total</b>		<b>3,200,000</b>

However, as previously reported, the buses were acquired through financing by the National Bank of Kenya at a total cost of Kshs.13,202,952 and as in the previous year, the money was not paid directly to the loan account but was instead paid to the respective school bank accounts and repaid in instalments contrary to Section 22(2) of the Constituencies Development Fund Act, 2013 which stipulates that any funding shall be for a complete project or defined phase of a project. In addition, the expenditure returns indicating how the total amount of Kshs.3,200,000 was spent were not availed for audit review. Under the circumstances, the propriety of the expenditure of Kshs.3,200,000 towards the loan repayment for school buses could not be confirmed.

#### **4.0. Variances in the Comparative Balances**

The comparative total payments for statement of receipts and payments availed for audit review of Kshs.85,634,495 is at variance with prior year certified figure of Kshs.85,673,295 resulting in unexplained variance of Kshs.38,800. The statement of receipts and payments acquisition of assets comparative figure of Kshs.914,700 also is at variance with note 8 to the financial statement balance of Kshs.18,568,426 resulting in unexplained variance of Kshs.17,653,726. Under the circumstances, the validity and accuracy of the comparative figures for the year ended 30 June 2016 could not be confirmed.

#### **5.0. Inaccuracies in the Financial Statements**

The statement of assets as at 30 June 2016 reflects net fund balance brought forward of Kshs.42,557 which is at variance with the closing balance of Kshs.462,057 in the prior year certified financial statement resulting in a variance of Kshs.419,500 and which has not been explained or reconciled. Consequently, the accuracy of the fund balance of Kshs.14,903,054 as at 30 June 2016 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 the National Government Constituencies Development Fund- Kapseret 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 National Government Constituencies Development Fund Act, 2015.

## Other Matter

### 1.0 Budgetary Control and Performance

#### 1.1 Budget Performance

During the year under review, the Fund- had a budget of Kshs.136,305,434 against actual expenditure of Kshs.70,003,439 resulting in under expenditure of Kshs.66,301,995 (49%) of the budgeted amount as detailed below:

Expenditure Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Under Expenditure (Kshs)	% of Utilisation
Compensation of Employees	1,935,041	1,482,932	452,109	23
Use of goods and services	8,135,255	7,948,217	187,038	2
Transfers to Other Government Units	58,900,000	32,550,000	26,350,000	45
Other grants and transfers	60,573,069	27,583,660	32,989,409	54
Acquisition of Assets	2,062,069	438,630	1,623,439	79
Other Payments	4,700,000	0	4,700,000	100
<b>Total</b>	<b>136,305,434</b>	<b>70,003,439</b>	<b>66,301,995</b>	<b>49</b>

Funds not utilized is an indication that services and approved programs were not delivered, and therefore the budget did not meet the intended objectives of improving service delivery to the residents of Kapseret Constituency or the management may have over budgeted on its activities. The management should therefore re-look on its budgeting mechanism to ensure only priority areas are budgeted for, or redirect the funds to other needy areas.

#### 1.2 Project Implementation Status

During the financial year 2015/2016, Kapseret CDF had an approved budget of Kshs.92,105,270 to finance ninety three (93) projects. Available information revealed that out of a total allocation of Kshs.57,088,000 for forty seven (47) projects, the CDF management disbursed an amount of Kshs.39,474,100 to fund these projects while forty six (46) projects with total budget of Kshs.40,017,217 were not funded during the year ended 30 June 2016 as detailed below:

No	Project Name	Activity	Approved Budget (Kshs)	Actual Disbursement (Kshs)	Percentage completion %	Status
1	Aturei Adventist Pry	Construction of four classrooms	2,000,000	2,000,000	100%	Complete
2	Kapkagaron Pry	Purchase of three arches of land	1,000,000	1,000,000	100%	Complete
3	Deb Momoniati Pry	Construction of two classrooms	800,000	800,000	100%	Complete
4	Kipsamoo Pry	Construction of two classrooms	800,000	400,000	100%	Complete
5	Kibabet Pry	Renovation of seven classrooms, flooring, plastering and painting	700,000	700,000	100%	Complete
6	St. Joseph Pry	Renovation of four classrooms, plastering and painting	450,000	450,000	100%	Complete
7	Kimuri Pry	Completion of administration block, plastering windows, and painting	400,000	400,000	100%	Complete
8	St. John Kabongo Pry	Construction of three classrooms	1,200,000	400,000	100%	Complete
9	Ngarafalls Pry	Purchase of beds	1,250,000	250,000	100%	Complete
10	Inder Pry	Constructions of two classrooms	800,000	800,000	100%	Complete
11	St. Georges Pry	Completion of dormitory roofing, flooring and plastering	500,000	500,000	100%	Complete
12	Kapteldet Community Library	Purchase of books	1,000,000	650,000	100%	Complete
13	Teldet Cattle Dip	Construction of cattle dip	600,000	600,000	100%	Complete

14	Kapkagaron Road	Work done at kapkagaron nganiat	2,000,000	891,100	100%	Complete
15	Chepkongi Road	Grading, gravel patching and culvert installation of simat - chepkongi road.	1,500,000	1,500,000	100%	Complete
16	Songoliet Sec	Renovation of five classrooms,	500,000	500,000	100%	Complete
17	Sda Aturei Pry	Construction of toilets	300,000	300,000	100%	Complete
18	Megun Chiefs Office	Construction of toilets and urinal	250,000	250,000	100%	Complete
19	Daniel Kipkosgei	Purchase of lands towards construction of lemook-water spring	483,000	483,000	100%	Complete
20	St.John Kabongo Pry	Construction of toilets	250,000	250,000	100%	Complete
21	Deb Momoniat Pry	Construction of eight door latrine	250,000	250,000	100%	Complete
22	Simat Pry	Construction of toilets	250,000	250,000	100%	Complete
23	Songoliet Sec	Construction of toilets and urinal	300,000	300,000	100%	Complete
24	Davies Sec	Construction of two c/room, office and toilets	1,200,000	1,200,000	100%	Complete
25	Davies Sec	Construction of four door toilet	400,000	400,000	100%	Complete
26	Kipkenyo Sec	Completion of administration block	900,000	900,000	100%	Complete
27	Davies Sec	Completion of one classrooms plastering and painting	400,000	400,000	100%	Complete

28	St. Joseph Pry	Constructions of three door toilets	350,000	350,000	100%	Complete
29	Barnotik Pry	Completion of two classrooms, plastering, painting, and shelves	550,000	550,000	100%	Complete
30	Kamuzee Pry	Construction of one classroom	400,000	400,000	100%	Complete
31	Jasho Pry	Construction of two classrooms	1,000,000	1,000,000	100%	Complete
32	Kermetio Pry	Construction of one classrooms	450,000	450,000	100%	Complete
33	Kipkaren Airport Pry	Construction of one classrooms flooring and plastering	850,000	850,000	100%	Complete
34	Konyit Pry	Fencing of 5 acre land and construction of gate	450,000	450,000	100%	Complete
35	Lemook Water Project	Valuation and work done at lemook water project.	5,855,000	1,200,000	100%	Complete
36	Deb Mutwot Sec	Construction of administration block	1,000,000	1,000,000	95%	Ongoing
37	Aic Belekenya Pry	Construction of three classrooms	1,200,000	1,200,000	85%	Ongoing
38	Lemook Sec	Purchase of bus	1,500,000	100,000	80%	Ongoing
39	Tuiyo Sec	Loan payment for purchase of school bus	2,000,000	500,000	80%	Ongoing
40	Simat Sec	Loan payment for purchase of school bus	1,800,000	400,000	80%	Ongoing

41	Simat Sec	Loan payment for purchase of school bus	900,000	900,000	80%	Ongoing
42	Tuiyo Sec	Loan payment for purchase of school bus	800,000	800,000	80%	Ongoing
43	Lemook Sec	Loan payment for purchase of school bus	500,000	500,000	80%	Ongoing
44	Songoliet Sec	Construction of three classrooms	1,500,000	1,500,000	70%	Ongoing
45	St. Marys Chebarus Pry	Completion of administration block, flooring, plastering, and painting	500,000	500,000	70%	Ongoing
46	Langas Pry	Construction of eight classrooms	7,000,000	7,000,000	60%	Ongoing
47	Langas Pry	Construction of 8 classrooms storey	3,000,000	3,000,000	60%	Ongoing
		<b>Total</b>	<b>52,088,000</b>	<b>39,474,100</b>		
<b>Not Funded</b>						
48	Kimalel Pry	Construction of dormitory	1,500,000	-		Not started
49	Kiambaa Secondary	Completion of administration office	200,000	-		Not started
50	Mwiruti Primary	Renovation of twelve classrooms	1,000,000	-		Not started
51	Tuiyobei Primary	Completion of administration office	500,000	-		Not started
52	Mutwot Primary	Renovation of six classrooms	700,000	-		Not started
53	Simat Primary	Renovation of six classrooms	700,000	-		Not started
54	Tuiyo Primary	Renovation of eight classrooms	700,000	-		Not started

55	Kapkagaron Primary	Completion of two classrooms	350,000	-		Not started
56	Nganiat Primary	Construction of classroom, toilet and fencing	700,000	-		Not started
57	Inder Primary	Construction of one classroom and shelves	550,000	-		Not started
58	Kapkendiywo Primary	Construction of four classrooms	1,800,000	-		Not started
59	Sda Aturei Primary	Construction of toilets	450,000	-		Not started
60	Legetet Priamry	Completion of office	550,000	-		Not started
61	Ngeria Primary	Renovation of five classrooms	500,000	-		Not started
62	Chepyakwai Primary	Renovation of five classrooms	700,000	-		Not started
63	Ngarafalls Primary	Completion of dormitory and toilets	650,000	-		Not started
64	Konetik Primary	Purchase of land	1,200,000	-		Not started
65	Kosyin Primary	Purchase of land	900,000	-		Not started
66	Kiambaa Primary	Renovation of 3 classrooms	300,000	-		Not started
67	Nandi Gaa Primary	Renovation of 3 classrooms	500,000	-		Not started
68	St Marys Chelabal Pry	Construction of one classroom	500,000	-		Not started
69	St Georges Primary	Beds purchase	250,000	-		Not started
70	Kaptinga Primary	Renovation of 3 classrooms	500,000	-		Not started
71	St James Leberio Pry	Purchase of beds	250,000	-		Not started
72	St Johns Kabongo Pry	Completion of five classrooms	350,000	-		Not started
73	Borderlands Primary	Renovation of five	500,000	-		Not started



		classrooms				
74	Songoliet Primary	Renovation of four classrooms	300,000	-		Not started
75	St Joseph Secondary	Construction of laboratory	1,000,000	-		Not started
76	Aic Lemook Secondary	Construction of one classroom	500,000	-		Not started
77	Koros Secondary	Construction of two classrooms	800,000	-		Not started
78	Ngarafal Secondary	Construction of dormitory	1,200,000	-		Not started
79	Chepyakwai Sec	Renovation of three classrooms. plastering flooring and painting	700,000	-		Not started
80	Kiambaa Secondary	Construction of two classrooms	900,000	-		Not started
81	Kisor Helath Centre	Completion of staff house	400,000	-		Not started
82	Kepteldon Health Centre	Completion of staff house	250,000	-		Not started
83	Kipteldet Health Centre	Completion of staff house	250,000	-		Not started
84	Lamaiywet Dispensary	Roofing of staff house and shuttering	250,000	-		Not started
85	Chepkongi Water	Spring construction and piping	1,850,000	-		Not started
86	Simat Water	Piping	1,300,000	-		Not started
87	Ngeria South Borehole	Repair of pump machine	300,000	-		Not started
88	Koibasui Borehole	Drilling of borehole ,tank and piping	6,275,000	-		Not started
89	Chebarus-Sugutek	Drilling of borehole ,tank and piping	4,642,270	-		Not started

90	Simat Chief Office	Purchase of land	500,000	-		Not started
91	Ngeria Chief Office	Purchase of land	500,000	-		Not started
92	Pionner Chief Office	Construction of office	1,000,000	-		Not started
93	Kiambaa Police Station	Chain link fencing	300,000	-		Not started
		<b>Total</b>	<b>40,017,217</b>			
		<b>Grand total</b>	<b>92,105,270</b>	<b>39,474,100</b>		

No reason has been provided for not funding forty six (46) projects with a total budget of Kshs.40,017,217 despite having idle cash at bank amounting to Kshs.14,903,054 as at 30 June 2016. This is an indication of poor budget planning and there is need for the management to relook at its budgeting mechanism with a view to paying attention to priority areas and strategies to fast track budget implementation.

In addition, as at the time of the audit, thirty five (35) projects with total budget of Kshs.30,388,000 were complete while twelve (12) projects with a budget of Kshs.21,700,000 were at various levels of between 60% and 95% of completion. Due to non-implementation of the forty six (46) projects, the residents of Kapseret Constituency failed to receive the benefits accruing from planned programs and activities for the year ended 30 June 2016.

The management should therefore strive and ensure that all the planned projects are implemented to benefit the constituents of Kapseret.

### 1.3 Project Verification

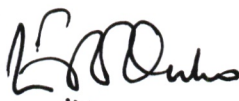
During the year under review, thirty (30) projects costing Kshs.30,963,660 were verified during the audit in June 2016. Eighteen (18) projects with a budget of Kshs.13,563,660 were found to be complete and in use while twelve (12) projects budgeted for Kshs.17,400,000 were on-going as shown below:

No	Project Name	Activity	Budget (Kshs)	Level of Completion (%)	Observation
1	Sda Aturei Pry	Construction Of toilets	300,000.00	100%	Complete and in use
2	Megun Chiefs Office	Construction of toilets and urinal	250,000.00	100%	Complete and in use
3	Deb Momoniat Pry	Construction of eight door latrine	250,000.00	100%	Complete and in use
4	Simat Pry	Construction of toilets	250,000.00	100%	Complete and in use
5	Songoliet Sec	Construction of toilets and urinal	300,000.00	100%	Complete and in use

6	Davies Sec	Construction of two classrooms	1,200,000.00	100%	Complete and in use
7	Songoliet Sec	Renovation of five classrooms	500,000.00	100%	Complete and in use
8	Davies Sec	Completion of one classrooms plastering and painting	400,000.00	100%	Complete and in use
9	Aturei Adventist Pry	Construction of four classrooms	2,000,000.00	100%	Complete and in use
10	Kapkagaron Pry	Purchase of three arches of land	1,000,000.00	100%	Land purchased
11	Deb Momoniat Pry	Construction of two classrooms	800,000.00	100%	Complete and in use
12	Barnotik Pry	Completion of two classrooms ,plastering ,painting, and shelves	550,000.00	100%	Complete and in use
13	Kamuzee Pry	Construction of one classroom	400,000.00	100%	Complete and in use
14	Jasho Pry	Construction of two classrooms	1,000,000.00	100%	Complete and in use
15	Kipkaren Airport Pry	Construction of one classrooms flooring and plastering	850,000.00	100%	Complete and in use
16	Kapkagaron Road	Work done at kapkagaron nganiat	891,100.00	100%	Complete and in use
17	Chepkongi Road	Grading, gravel patching and culvert installation of simat - chepkongi road.	1,422,560.00	100%	Complete and in use
18	Lemook Water Project	Valuation and work done at lemook water project.	1,200,000.00	100%	Complete and in use
19	Deb Mutwot	Construction of administration block	1,000,000.00	95%	Ongoing
20	Lemook Sec	Purchase of bus	100,000.00	90%	Ongoing
21	Aic Belekenya Pry	Construction of three classrooms	1,200,000.00	85%	Ongoing
22	Simat Sec	Loan payment for purchase of school bus	900,000.00	80%	Ongoing

23	Tuiyo Sec	Loan payment for purchase of school bus	800,000.00	80%	Ongoing
24	Lemook Sec	Loan payment for purchase of school bus	500,000.00	80%	Ongoing
25	Tuiyo Sec	Loan payment for purchase of school bus	500,000.00	80%	Ongoing
26	Simat Sec	Loan payment for purchase of school bus	400,000.00	80%	Ongoing
27	Songoliet Sec	Construction of three classrooms	1,500,000.00	70%	Ongoing
28	St.Marys Chebarus Pry	Completion of administration block ,flooring ,plastering, and painting	500,000.00	70%	Ongoing
29	Langas Pry	Construction of eight classrooms	7,000,000.00	60%	Ongoing
30	Langas Pry	Construction of 8 classrooms storey	3,000,000.00	60%	Ongoing
		<b>Total</b>	<b>30,963,660.00</b>		

Delay in completion of the projects has the effect of denying the people of Kapseret Constituency the services they are entitled to.



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

**Nairobi**

**28 September 2017**

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KAPSERET  
CONSTITUENCY

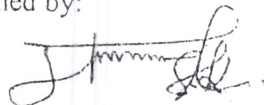
Reports and Financial Statements

For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	84,863,936	62,890,165
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>84,863,936</b>	<b>62,890,165</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,482,932	777,700
Use of goods and services	5	7,948,217	8,854,093
Transfers to Other Government Units	6	32,550,000	39,720,690
Other grants and transfers	7	27,583,660	35,367,312
Acquisition of Assets	8	438,630	914,700
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>70,003,439</b>	<b>85,634,495</b>
<b>SURPLUS/DEFICIT</b>		<b>14,860,497</b>	<b>(22,744,330)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kapseret NGCDF financial statements were approved on \_\_\_\_\_ 2015 and signed by:



Chairman - NGCDFC



Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KAPSERET  
CONSTITUENCY

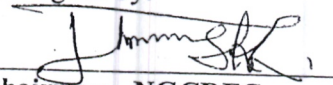
Reports and Financial Statements

For the year ended June 30, 2016

V. STATEMENT OF ASSETS

Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	14,903,054	42,557
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	419,500.00
<b>TOTAL FINANCIAL ASSETS</b>		14,903,054	462,057
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd 1st July...	13	42,557	23,245,187
Surplus/Deficit for the year		14,860,497	(22,783,130)
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		14,903,054	462,057

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kapseret NGCDF financial statements were approved on \_\_\_\_\_ 2016 and signed by:

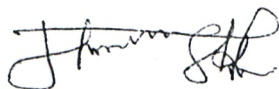
  
Chairman - NGCDFC

  
Fund Account Manager

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

VI. STATEMENTS OF CASHFLOW

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	84,863,936	62,890,165
Other Receipts	3	-	-
		84,863,936	
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,482,932	777,700
Use of goods and services	5	7,948,217	8,854,093
Transfers to Other Government Units	6	32,550,000	39,720,690
Other grants and transfers	7	27,583,660	35,367,312
Other Payments	9	-	38,800
		69,564,809	84,758,595
<b>Adjusted for:</b>			
Adjustments during the year	14	-	
<b>Net cash flow from operating activities</b>		15,299,127	(21,868,430)
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(438,630)	(914,700)
<b>Net cash flows from Investing Activities</b>		(438,630)	(914,700)
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		14,860,497	(22,783,130)
Cash and cash equivalent at BEGINNING of the year	13	42,557	23,245,187
Cash and cash equivalent at END of the year		14,903,054	462,057



Chairman NGCDFC



Fund Account Manager

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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	102,441,497	33,863,937	136,305,434	84,863,936	51,441,498	62.3%
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
<b>TOTAL</b>	<b>102,441,497</b>	<b>33,863,937</b>	<b>136,305,434</b>	<b>84,863,936</b>	<b>51,441,498</b>	<b>62.3%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,835,000	100,041	1,935,041	1,482,932	452,109	76.6%
Use of goods and services	6,865,686	1,269,569	8,135,255	7,948,217	187,038	97.7%
Transfers to Other Government Units	37,200,000	21,700,000	58,900,000	32,550,000	26,350,000	55.3%
Other grants and transfers	52,790,811	7,782,258	60,573,069	27,583,660	32,989,409	45.5%
Acquisition of Assets	2,050,000	12,069	2,062,069	438,630	1,623,439	21.3%
Other Payments	1,700,000	3,000,000	4,700,000		4,700,000	
<b>TOTAL</b>	<b>102,441,497</b>	<b>33,863,937</b>	<b>136,305,434</b>	<b>70,003,439</b>	<b>66,301,995</b>	<b>51.4%</b>



[For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

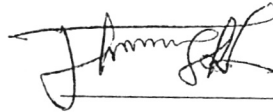
(a) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

1. Acquisition of assets was due to delay of AIE from the board.

The Kapseret NGCDF financial statements were approved on 30<sup>th</sup> 2016 2016 and signed by:



Fund Account Manager



Chairman NGCDF

## **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.

**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 – KAPSERET  
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2015 – 2016		2014 - 2015
		Kshs	Kshs
Normal allocation			
	A759563		24825687
	A796567		14513115
	A796757		14513115
	A797075		9675410
	A790751	33,863.936	
	A796429	20,000,000	
	A820802	20,000,000	
	A820883	11,000,000	
<b>TOTAL</b>		<b>84,863,936</b>	<b>62,890,165</b>

2. PROCEEDS FROM SALE OF ASSETS

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAPSERET  
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For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
<b>Total</b>	<b>-00</b>	<b>00</b>

4. COMPENSATION OF EMPLOYEES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	1,482,932	732,700
Basic wages of casual labour	-	45,000
<b>Personal allowances paid as part of salary</b>	<b>-</b>	<b>-</b>
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	-	-
gratuity	-	-
<b>Total</b>	<b>1,482,932</b>	<b>777,700</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAPSERET  
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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
Office rent	NIL	NIL
Utilities, supplies and services	467,818	575,000
Office rent	NIL	NIL
Communication, supplies and services	485,500	634,750
Domestic travel and subsistence	175,400	189,400
Printing, advertising and information supplies & services	344,900	175,052
Rentals of produced assets	NIL	NIL
Training expenses	48,600	687,000
Hospitality supplies and services	285,350	335,500
Other committee expenses	2,934,060	3,052,150
Committee allowance	1,633,653	927,300
Insurance costs	NIL	NIL
Specialised materials and services	72,000	397,367
Office and general supplies and services	446,355	775,323
Fuel ,oil & lubricants	400,000	550,000
Other operating expenses	355,659	235,000
Routine maintenance – vehicles and other transport equipment	298,922	305,251
Routine maintenance – other assets	NIL	15,000
	NIL	NIL
<b>Total</b>	<b>7,948,217</b>	<b>8,854,093</b>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAPSERE  
 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	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	23,450,000	18,037,931
Transfers to secondary schools (see attached list)	9,100,000	16,800,000
Transfers to tertiary institutions (see attached list)		
Transfers to health institutions (see attached list)		4,882,759
<b>-TOTAL</b>	<b>32,550,000</b>	<b>39,720,690</b>

7. OTHER GRANTS AND OTHER PAYMENTS

	2015 – 2016	2014 -2015
	Kshs	Kshs
Bursary – secondary schools (see attached list)	9,750,000	10,250,000
Bursary – tertiary institutions (see attached list)	10,800,000	8,119,100
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)		-
Water projects (see attached list)	1,200,000	2,459,600
Agriculture projects (see attached list)		
Electricity projects (see attached list)	-	
Security projects (see attached list)		1,253,915
Roads projects (see attached list)	2,425,660	7,208,980
Sports projects (see attached list)	75,000	1,042,813
Environment projects (see attached list)		470,705
Other Projects (see attached list)	1250,000	4,562,194
Emergency Projects (specify)	2083,000	
<b>Total</b>	<b>27,583,660</b>	<b>35,367,312</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAPSERET  
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**Reports and Financial Statements**

**For the year ended June 30, 2016**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**8. ACQUISITION OF ASSETS**

<b>Non-Financial Assets</b>	<b>2015 - 2016</b>	<b>2013 - 014</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and fittings	438,630	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	1,872,976
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>438,630</b>	<b>18,568,426</b>



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

9. OTHER PAYMENTS

Specify	2015 - 2016 Kshs	2014 – 2015 Kshs
	<u>Nil</u>	<u>Nil</u>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAPSERET  
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**Reports and Financial Statements**

**For the year ended June 30, 2016**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**10A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2015 – 2016	2014 - 2015
	Kshs	Kshs
COOPERATIVE BANK ELDORET BRANCH A/C 01141443517600	14,903,054	42,557
	-	-
	-	-
	-	-
	14,903,054	
<b>10B: CASH IN HAND</b>	-	-
	2015 – 2016	2014– 2015
	Kshs	Kshs
Location 1		
Location 2		
Location 3		
Other Locations (specify)		
<b>Total</b>	<b>00</b>	<b>00</b>
[Provide cash count certificates for each]		

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
		NIL	NA	NIL
		00	00	00

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

12 Retention			
Supplier/Contractor	PV no	2015 - 2016	2014 - 2015
		Kshs	Kshs
TOTAL		00	00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAPSERET  
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**Reports and Financial Statements**

**For the year ended June 30, 2016**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**13. BALANCES BROUGHT FORWARD**

	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	14,903,054	462,057
Cash in hand		
Imprest		
<b>Total</b>	<b>14,903,054</b>	<b>462,057</b>

[Provide short appropriate explanations as necessary]

**14. PRIOR YEAR ADJUSTMENTS**

	<b>2014 - 2015</b>	<b>2013 - 2014</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	-	
Cash in hand	-	
Imprest	-	
<b>Total</b>	<b>-</b>	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAPSERET  
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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	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	<b>xxx</b>	<b>xxx</b>

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
	<b>xxx</b>	<b>Xxx</b>

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	xxx	Xxx
Amounts due to other grants and other transfers (see attached list)	xxx	Xxx
Others (specify)	xxx	Xxx
	<b>xxx</b>	<b>Xxx</b>

*NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)*

**Reports and Financial Statements**

**For the year ended June 30, 2016 (Kshs'000)**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

*NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)*

**Reports and Financial Statements**

**For the year ended June 30, 2016 (Kshs'000)**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

**NATIONAL GOVERNMENT ENTITY** - (Indicate actual name of the entity)

**Reports and Financial Statements**

For the year ended June 30, 2016 (Kshs'000)

**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Amounts due to other Government entities</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Amounts due to other grants and other transfers</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Grand Total</b>							




NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)  
Reports and Financial Statements  
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	N/A	N/A
Buildings and structures	4,000,000	4,000,000
Transport equipment	3,300,000	3,300,000
Office equipment, furniture and fittings	1,043,630	605,000
ICT Equipment, Software and Other ICT Assets	205,690	205,690
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>8549320</b>	<b>8110690</b>

Prepared by:



**WESLEY MAINA**  
**Fund Account Manager**  
**KAPSERET**