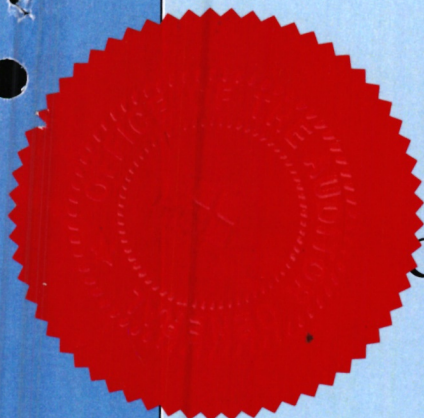


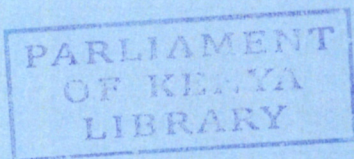
REPUBLIC OF KENYA



*Paper laid
Thursday
30/11/17
Adh*



OFFICE OF THE AUDITOR-GENERAL



REPORT



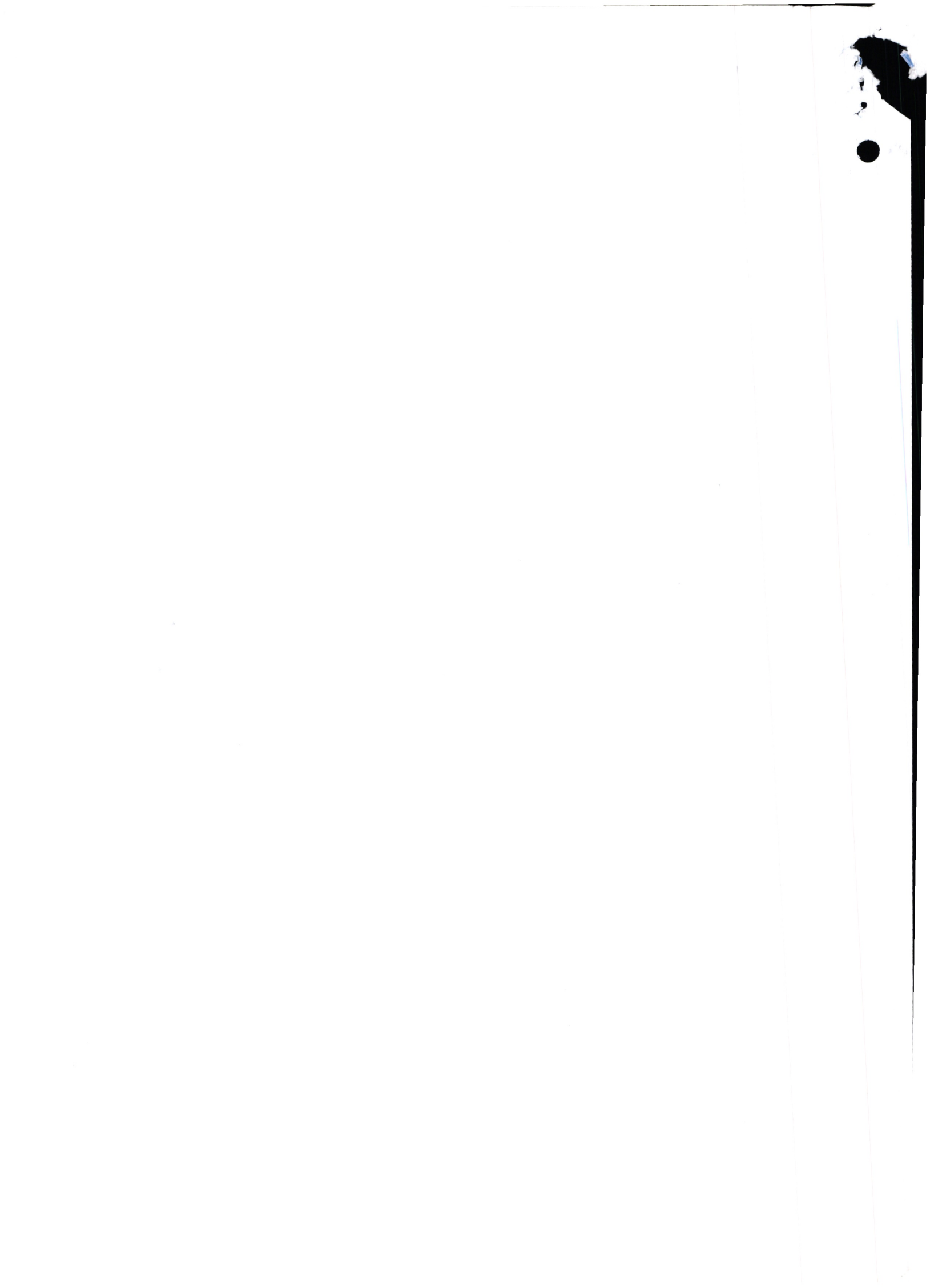
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2016**





NG~CDF BOARD

National Government Constituencies Development Fund Board

Harambee Plaza, 10th Floor

Junction of Haile Selassie Avenue & Uhuru Highway

P.O Box 46682-00100

Nairobi, Kenya

Tel: 020-2230015/9, 2230027, 2230032 | Cell: 0709894000

Email: info@cdf.go.ke | Website: www.cdf.go.ke

CDF BOARD/AUDITOR GENERAL/2016/137

SEPTEMBER 29, 2016

Mr. Edward Ouko, CBS
The Auditor General
P.O Box 30084 – 00100
NAIROBI

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI

30 SEP 2016

RECEIVED

Dear Sir

**RE: NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
FINANCIAL STATEMENTS FOR 2015/2016 FINANCIAL YEAR**

Pursuant to Section 81 of the Public Finance Management Act, 2012 and Section 39 (4) of the National Government Constituencies Development Fund (amendment) Act, 2015, we wish to submit 2015/2016 financial year annual accounts of **Endebess Constituency** for your necessary action.

Yours sincerely

YUSUF MBUNO
Ag. CHIEF EXECUTIVE OFFICER





OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI

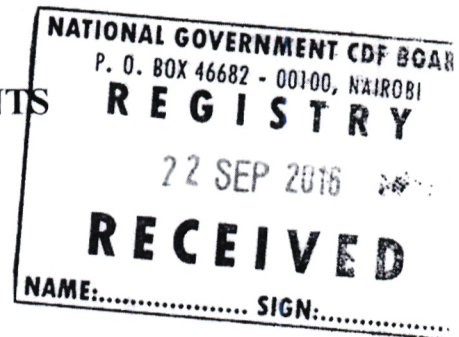
30 SEP 2016

RECEIVED

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND-
ENDEBESS 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)

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the NG-CDF Act, 2015. The National Government *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the National Government *Constituencies Development Fund*.

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Tindi Benson
3.	Accountant	David Omweno

(d) Fiduciary Oversight Arrangements

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

P.O. Box 29-30201
Kongasis House
Endebess-Suam Highway
ENDEBESS.

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

(f) Endeless CDF Contacts

Telephone: (+254) 726271453
E-mail: cdfendeless@cdf.go.ke
Website: www.cdf.go.ke

(g) Endeless CDF Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Equity Bank of Kenya
Kitale Branch

(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

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

During the 2015/2016 financial year Endebess Constituency Development Fund was allocated Ksh. 107,380,138 (One Hundred and seven Million, three hundred eighty thousand, one hundred thirty eight only) by the NG-CDF Board. As at the close of the financial year the board had disbursed all of the Ksh. 107,380,138 to constituency representing 100% of the total constituency allocation. In this financial year the committee received funds in tranches and disbursed the funds to the Projects Management Committees (PMC's) as soon as they were received from the board. In the year ended 30th June 2016 Ksh. 2,030,832.00 was used to pay the CDF staff employees, Ksh.73,500,000.00 was transferred to government units to finance various projects while Ksh 36,301,185.90 was disbursed as grants to various government institutions. In 2015/2016 the CDFC prioritized to finance Bursary and School infrastructure projects; this was aimed to improve education standards within the constituency.

For instance the committee funded purchase of 2 school buses within the constituency and has plans to purchase of two more school buses in the 2016/2017 financial year to enhance education. There was also a substantial increase in number of bursary beneficiaries from 2,800 in 2014/2015 2,950 in 2015/2016 with an allocation of Ksh 20,000,000 for bursary. The committee had improved quality of projects by engaging the department of public works in drawing of project Bills of Quantities and structural plans and also involving them in project supervision at various levels of project implementation.

The committee has faced a number of challenges in the implementation of projects; key among them was the delay in approval of project reallocations and resubmissions by the NG-CDF Board. This has had to delay implementation of projects within the stipulated time. In other cases PMC's have not been able to complete projects due to inadequate funding by the NG-CDF. We appeal to the Board to ensure timely approval of requests for reallocation. The committee has also experienced sudden high rise in the number of new schools. These new institutions have exerted pressure on the available NG-CDF funds. Most of such new schools lack basic infrastructure like classrooms and toilets. The committee has in the 2016/2017 financial year prioritised to fund construction of classrooms and toilets and complete ongoing projects.

I thank all the stakeholders for their support and co-operation during the year.



CHAIRMAN NG-CDFC

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

III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government 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 the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Endebess Constituency is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year 2015/2016 ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *CDF*; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *CDF*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

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

Approval of the financial statements

The *CDF's* financial statements were approved and signed by the Accounting Officer on _____
2016.

Principal Secretary

Principal Accounts Controller

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 – ENDEBESS CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund- Endebess Constituency set out on pages 5 to 23, which comprise 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 misstatements.

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

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

assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity'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 statement.

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

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statement

1.1 Other Grants and Transfers

Note 7 to the financial statements reflects other grants and other payments figure of Kshs.36,301,185.90 which is at variance with the computed figure of Kshs.17,303,185.90 as contained under Note 7 to the financial statements resulting in a variance of Kshs.18,998,000 which has not been explained.

1.2 Cash On Hand

The statement of assets as at 30 June 2016 reflects cash at hand nil balance while Note 10B to the financial statement indicate a figure of Kshs.39,873,794.50 resulting in a variance of Kshs.39,873,794.50 and which the management has not explained. Under the circumstances, the accuracy and completeness of the financial statements availed for audit could not be confirmed for the year ended 30 June 2016.

2.0 Use of Goods and Services

2.1 Training Expenses

Included in the use of goods and services balance of Kshs.7,693,286 reflected in the statement of receipts and payments is training expenses balance of Kshs.1,097,600. However, training needs assessment, training timetable, invitation letters and attendance registers were not availed for audit review. Under the circumstances, the validity and propriety of training expenses of Kshs.1,097,600 for the year ended 30 June 2016 could not be confirmed.

3.0 Transfer to Other Government Entities

3.1 Unconfirmed Expenditure

The statement of receipts and payments reflects transfers to other government entities figure of Kshs.73,500,000 relating to funds disbursed for various projects. However, records of actual expenditure on the projects were not availed for audit verification. Under the circumstance, the validity, accuracy and propriety of Kshs.73,500,000

expenditure on transfers to other government entities for the year ended 30 June 2016 could not be confirmed.

3.2 Purchase of Land for Schools

Included also in the transfer to other government entities of Kshs.73,500,000 reflected in statement of receipts and payments is purchase of land expenditure of Kshs.4,250,000 as shown below:

Date	Cheque No.	PV No.	Payee	Description	Amount (Kshs)
9.06.2016	002359	153	Rwanda Primary School	Purchase of 1.5 acres land	500,000
9.06.2016	002361	155	Chepnyalil Primary School	Purchase of 3 acres land	750,000
9.06.2016	002363	156	AIC Cheberem Primary School	Purchase of 3 acres land	750,000
9.06.2016	002365	158	Chepkwirot Primary School	Purchase of 3 acres land	750,000
9.06.2016	002369	161	Moss Memorial Primary School	Purchase of 3 acres land	750,000
9.06.2016	002366	159	Tititmet Secondary School	Purchase of 3 acres land	750,000
Total					4,250,000

However, procurement records, land search from lands office at Kitale town, land valuation report and land title deed/allotment letters were not availed for audit verification. Under the circumstances, the validity and propriety of the purchase of land expenditure of Kshs.4,250,000 for the year ended 30 June 2016 could not be confirmed.

3.3 Transfer of Funds to Endebess Technical Training Institute

The Transfer to other government entities balance of Kshs.73,500,000 in addition includes Kshs.10,000,000 balance to Endebess Technical Training Institute for the purpose of construction of one workshop measuring 11m by 16m, 3 lecture rooms each measuring 8m by 6m and one office space measuring 5.5m by 5.4m. However, project designs, bill of quantities, evaluation and award minutes, inspection and acceptance committee report and completion certificates were not availed for audit verification. Under the circumstances, the validity and propriety of Kshs.10,000,000 on the construction of building at Endebess Technical Training Institute for the year ended 30 June 2016 could not be confirmed.

4.0 Other Grants and Transfers

4.1 Roads Projects

Included in other grants and transfers balance of Kshs.36,301,185.90 reflected in the statement of receipts and payments is road projects of Kshs.6,110,185.90 which

includes an amount Kshs.2,000,000 on road grading and culverts on Rwanda-Kimwono road. However, procurement records such as advertisement, bill of quantities, tender documents, evaluation and award minutes and inspection and acceptance committee reports were not availed for audit verification. Under the circumstances, the propriety of Kshs.2,000,000 on road grading and culverts for the year ended 30 June 2016 could not be confirmed.

4.2 Environment Projects

Included in other grants and transfers balance of Kshs.36,301,185.90 reflected in the statement of receipts and payments is supply and delivery of tree seedlings expenditure of Kshs.1,543,000 on supply and delivery of seedlings. However, no quotations, evaluation and award minutes, delivery and goods received notes and inspection and acceptance committee report was availed for audit verification. Under the circumstances, the propriety of Kshs.1,543,000 on supply and delivery of seedlings for the year ended 30 June 2016 could not be confirmed.

4.3 Emergency Projects

Included in other grants and transfers figure of Kshs.36,301,185.90 reflected in the statement of receipts and payments is road grading expenditure of Kshs.1,000,000 on culvert installation, gravel patching and bush clearing on Vilas to St Mathews Secondary road. However, no documentary evidence was availed to confirm that that the project funded was of emergency as per Section 12(3) of the Constituency Development Fund Act, 2013. Further, procurement records such as quotation, evaluation and award minutes, inspection and acceptance report and completion certificates were not availed for audit verification. Under the circumstances, the validity and propriety emergency expenditure on road grading Kshs.1,000,000 for the year ended 30 June 2016 could not be confirmed.

5.0 Cash and Cash Equivalent

5.1 Stale Cheques

The statement of financial assets as at 30 June 2016 reflects bank balances of Kshs.39,873,794.50. A review of the bank reconciliation statement for the month of June 2016 revealed cheques totalling Kshs.671,648 had become stale. However, the stale cheques have not been reversed in the cashbook and no explanation was provided for the failure to reverse the stale cheques. Under the circumstance, the validity and accuracy of bank balances of Kshs.39,873,794.50 as at 30 June 2016 could not be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matters described in the basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund- Endebess Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting

Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

Other Matter

1.0 Budgetary Control and Performance

1.1 Budget Absorption

During the year under review the National Government Constituencies Development Fund- Endebess Constituency had a total budget of Kshs.159,452,984 against an expenditure of Kshs.119,579,190 resulting in under expenditure of Kshs.39,873,795 or 25% as summarized below:

Item	Budget 2015/2016 (Kshs)	Actuals 2015-2016 (Kshs)	Under Absorption (Kshs)	% Under Absorption
Compensation of employees	4,423,598	2,054,632	2,368,966	54
Use of goods and services	10,046,217	7,693,286	2,352,931	23
Transfers to Other Government Units	84,978,053	73,500,000	11,478,053	14
Other grants and transfers	51,405,116	36,301,186	15,103,930	29
Acquisition of Assets	8,100,000	-	8,100,000	100
Other Payments	500,000	30,086	469,914	94
Total	159,452,984	119,579,190	39,873,794	25

Failure to utilize funds may lead to poor service delivery for the citizens of Endebess Constituency or it may be an indication of inappropriate budget making hence there may be need to review the budget process with an aim of focusing on the priority areas.

1.2 Bursary to Secondary and Primary schools

Note 7 to the financial statements reflect nil bursary for secondary schools and tertiary institutions respectively. However, the bursary for secondary schools and tertiary institutions budget allocation for the year was Kshs.11,000,000 and Kshs.8,000,000 respectively. No explanation was availed for failure to disburse the bursaries. Under the circumstances, needy students from Endebess Constituency did not benefit from the bursaries allocated during the year under review.

1.3 Project Implementation

During the financial year an amount of Kshs.61,150,000 was spent towards implementation of ninety (96) projects as detailed below:

S/N	PROJECT	ACTIVITY	Allocation (Kshs)	Disbursement (Kshs)	Status
1	Chepnyalil primary school	purchase of 3 Acre of land	750,000	750,000	Complete
2	Moss Memorial primary school	purchase of 3 Acre of land	750,000	750,000	Complete
3	Sabwani primary school	Renovation of 4No.classrooms;plastering, fittings and painting	400,000	400,000	Complete
4	Testbourne primary school	Construction of 1No. Classroom	500,000	500,000	Complete
5	Testbourne primary school	Renovation of 2No.classrooms;plastering, fittings and painting	200,000	200,000	Complete
6	Feedlot primary school	Construction of 1No. Classroom	600,000	600,000	Complete
7	Kiboi primary school	Construction of 2No. Classroom	1,000,000	1,000,000	Complete
8	Basale primary school	Renovation of 5No.classrooms;plastering, fittings and painting	500,000	500,000	Complete
9	Basale primary school	Completion of 2No.classrooms;plastering, fitting and painting	300,000	300,000	Complete
10	Matumbei primary school	Construction of 1No. Classroom	500,000	500,000	Complete
11	Nalulingo primary school	Renovation of 5No.classrooms;plastering, fittings and painting	600,000	600,000	Complete
12	Namwichula primary school	Renovation of 3No.classrooms;Plastering, fittings and painting	300,000	300,000	Complete
13	Chepsalei primary school	Construction of 1No. Classroom	500,000	500,000	Complete
14	Chepsalei primary school	Completion of 5No.classrooms;plastering, fitting and painting	500,000	500,000	Complete
15	Kaibei primary school	Construction of 2No. Classroom	1,000,000	1,000,000	Complete
16	Suam primary school	Construction of 1No. Classroom	500,000	500,000	Complete
17	Nabeki primary school	Construction of 1No. Classroom	500,000	500,000	Complete
18	Kaishaber primary school	completion of 1No.classroom	100,000	100,000	Complete
19	Mwamba primary school	Construction of 2No. Classroom	1,000,000	1,000,000	Complete
20	Lutaso primary school	Construction of 2No. Classroom	1,000,000	1,000,000	Complete

21	Kayos primary school	Construction of 1No. Classroom	500,000	500,000	Complete
22	Amani primary school	Construction of 2No. Classroom	1,000,000	1,000,000	Complete
23	Njoro primary school	Renovation of 5No. classrooms,plastering, fittings and painting	600,000	600,000	Complete
24	Naminit primary school	Construction of 2No. Classroom	1,000,000	1,000,000	Complete
25	Nawiyapong primary school	Construction of 1No. Classroom	500,000	500,000	Complete
26	Cheberem primary school	Renovation of 7No. classrooms,plastering, fittings and painting	800,000	800,000	Complete
27	A.I.C Cheberem primary sch	purchase of 3 Acre of land	750,000	750,000	Complete
28	Nai primary school	Renovation of 5No. classrooms,plastering, fittings and painting	600,000	600,000	Complete
29	Chesitia primary school	Construction of 1No. Classroom	500,000	500,000	Complete
30	Rwanda primary school	purchase of 1.5 Acre of land	500,000	500,000	Complete
31	St.Pauls kitum Boys	Addittional funds for purchase of CDF/PTA Co.Funded school bus	1,000,000	1,000,000	Complete
32	St.Pauls kitum Boys	Construction of Dining Hall	1,000,000	1,000,000	Complete
33	St.Pauls kitum Girls sec sch	Construction of 2No. Classroom	1,000,000	1,000,000	Complete
34	St.Mathew's cheptantan sec	Addittional funds for purchase of CDF/PTA Co.Funded school bus	1,000,000	1,000,000	Complete
35	St.Mathew's cheptantan sec	Completion of 4No.classrooms	600,000	600,000	Complete
36	St.Barnabas Boys sec sch	Construction of 2No. Classroom	1,000,000	1,000,000	Complete
37	St.Barnabas Girls sec sch	Addittional funds for purchase of CDF/PTA Co.Funded school bus	1,000,000	1,000,000	Complete
38	Kimwondo Secondary school	Purchase of school bus	5,000,000	5,000,000	Complete
39	Matumbei secondary school	Construction of 1No. Classroom	500,000	500,000	Complete
40	Mubere secondary school	Addittional funds for purchase of CDF/PTA Co.Funded school bus	1,000,000	1,000,000	Complete
41	Titimet Secondary school	purchase of 3 Acre of land	750,000	750,000	Complete
42	Japata secondary school	Construction of Dormitory	1,000,000	1,000,000	Complete
43	Andersen high school	Addittional funds for purchase of CDF/PTA Co.Funded school bus	1,000,000	1,000,000	Complete

44	St. Mary's Nai Boys Sec sch	Additonal funds for purchase of CDF/PTA Co.Funded school bus	1,000,000	1,000,000	Complete
45	Nai Girls Secondary School	Construction of 2No. Classroom	1,000,000	1,000,000	Complete
46	Lutaso Secondary School	Construction of 2No. Classroom	1,000,000	1,000,000	Complete
47	Njoro secondary school	Construction of 1No. Classroom	500,000	500,000	Complete
48	Chepchoina Secondary Sch	Construction of 2No. Classroom	1,000,000	1,000,000	Complete
49	Chief's Office Kaibei	Completion of office Block;plastering,roofing, fittings and painting	600,000	600,000	complete
		Sub Total	39,200,000	39,200,000	
50	Cherubai primary school	purchase and supply of desks	60,000	60,000	inprogress
51	Kietkei primary school	Purchase and supply of desks	60,000	60,000	inprogress
52	Kokwo primary school	purchase and supply of desks	60,000	60,000	inprogress
53	Cheptikit primary school	purchase and supply of desks	60,000	60,000	inprogress
54	Titimet primary school	Purchase and supply of desks	60,000	60,000	inprogress
55	Chesitia primary school	purchase and supply of desks	60,000	60,000	inprogress
56	Maliki primary school	purchase and supply of desks	60,000	60,000	inprogress
57	Cheptantan primary school	Purchase and supply of desks	60,000	60,000	inprogress
58	Testbourne primary school	purchase and supply of desks	60,000	60,000	inprogress
59	Feedlot primary school	purchase and supply of desks	60,000	60,000	inprogress
60	Basale primary school	purchase and supply of desks	60,000	60,000	inprogress
61	Nalulingo primary school	Purchase and supply of desks	60,000	60,000	inprogress
62	kapkures primary school	purchase and supply of desks	60,000	60,000	inprogress
63	Suam primary school	purchase and supply of desks	60,000	60,000	inprogress
64	Nabeki primary school	Purchase and supply of desks	60,000	60,000	inprogress
65	Naminit primary school	purchase and supply of desks	60,000	60,000	inprogress
66	cheberem primary school	purchase and supply of desks	60,000	60,000	inprogress
67	Chepchoina Secondary Sch	Purchase and supply of desks	196,000	196,000	inprogress

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

68	Chepsalei secondary school	Purchase and supply of desks	196,000	196,000	inprogress
69	Titimet Secondary school	Purchase and supply of desks	196,000	196,000	inprogress
70	Lutaso Secondary School	Purchase and supply of desks	196,000	196,000	inprogress
71	Sabwani Boys Secondary sch	Purchase and supply of desks	196,000	196,000	inprogress
72	DCIO's Office	Construction of Administration Block	3,000,000	3,000,000	inprogress
73	Kitum primary school	Construction of 1No. Classroom	500,000	500,000	On going
74	Tulwop kesis primary school	Construction of 1No. Classroom	500,000	500,000	On going
75	Cheptantan primary school	Construction of 1No. Classroom	500,000	500,000	On going
76	Endebess Estate primary sch	Renovation of 5No.classrooms;plastering, fittings and painting	600,000	600,000	On going
77	Chepkwirot primary school	purchase of 3 Acre of land	750,000	750,000	On going
78	Keben primary school	Construction of 1No. Classroom	500,000	500,000	On going
79	Mubere primary school	Renovation of 1No.classroom;plastering,fitting and painting	100,000	100,000	On going
80	kapkures primary school	Construction of 1No. Classroom	500,000	500,000	On going
81	Bwala primary school	Renovation of 5No.classrooms;plastering, fittings and painting	600,000	600,000	On going
82	Kaishaber primary school	Construction of 2No. Classroom	1,000,000	1,000,000	On going
83	Kamaroko primary school	Construction of 1No. Classroom	500,000	500,000	On going
84	Rwanda primary school	Construction of 1No. Classroom	500,000	500,000	On going
85	Chepsalei secondary school	Construction of Twin Lab.	1,000,000	1,000,000	On going
86	Bwala Secondary school	Construction of Twin Lab.	1,000,000	1,000,000	On going
87	Titimet Secondary school	Construction of 1No. Classroom	500,000	500,000	On going
88	Kimwondo AP Post	Fencing of AP post	200,000	200,000	On going
89	Endebess AP Post	Completion of office Block;plastering,roofing, fittings and painting	200,000	200,000	On going
90	Cheptantan Dispensary	Completion of staff quarters;fittings and painting	250,000	250,000	On going

91	Kitum Dispensary	Completion of staff quarters;fittings and painting	250,000	250,000	On going
92	Mubere Dispensary	Completion of staff quarters;fittings and painting	250,000	250,000	On going
93	Matumbei Dispensary	Completion of staff quarters;fittings and painting	250,000	250,000	On going
94	Mubere Dispensary	Completion of Dispensary;plastering,fittings and painting	500,000	500,000	On going
95	Twiga-Amani Road	Murraming of 3km Road	4,000,000	4,000,000	On going
96	Rwanda -Kimwondo Road	Grading and culverts of 2km Road	2,000,000	2,000,000	On going
		Sub Total	21,950,000	21,950,000	
	TOTAL		61,150,000	61,150,000	

According to the status report, forty nine (49) projects with a budget of Kshs.39,200,000 were complete and forty seven (47) projects were on going. No reason was however, provided as to why the forty seven (47) projects were still not complete when funds of the same had been received in full allocation. As a result, the residents of Endebess Constituency failed to benefit from projects that were not implemented as budgeted.

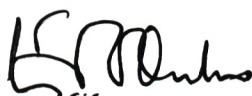
1.4 Projects Verification

Out of ninety six (96) projects costing Kshs.61,150,000, the following observations were made regarding twelve (12) projects worth 19.3 million that were physically verified during the audit for the year under review:

Project	Project Particulars	Amount Budgeted Kshs	Amount Disbursed Kshs	Observation
Endebess Technical Training Institute	Construction of One workshop measuring 11m by 16m, 3 lecture rooms each measuring 8m by 6m and One office space measuring 5.5m by 5.4m and all should be located on the ground floor respectively.	10,000,000	10,000,000	There was no distinct component shown as having been constructed by the CDF Endebess's contribution and according to the letter ref:CDF Board/Endebess/Vol.1/025 dated 26/02/2016. In view, the implementation of the project did not adhere to the laid down requirements.
Feedlot Primary School	Construction of 1 classroom	500,000	500,000	Construction of the classroom is completed with iron sheets-gal sheet, windows with window paties, pupils were using the classroom but not labelled as required by the CDF Act.

Kitum Primary School	Construction of 1 classroom	500,000	500,000	Constructed but not complete with iron sheets-gal sheet, but with no window paties, not plastered, not painted and not being used.
Sabwani Primary School	Renovation of classroom	400,000	400,000	Could not tell whether renovations were done. No photographs taken before renovations and after renovations for ease of comparison, not labelled as required by the CDF Act
Sabwani Boys Secondary School	Construction of 2 classrooms, Construction of 4 door latrine	2,000,000	2,000,000	Construction of the classrooms completed. The principal revealed that they were stopped from further developing the school as it was to be relocated to another place.
St. Pauls Kitum Boys Secondary School	Construction of kitchen/dining hall	1,000,000	1,000,000	The amount was used for construction upto slab level (sub-structure). The ministry has taken over the construction. Funds used properly.
St. Pauls Kitum Boys Secondary School	Part payment for purchase of school bus	1,000,000	1,000,000	Bus physically verified and in good condition.
Kitum Girls Secondary School	Construction of 2 classrooms	1,000,000	1,000,000	Classrooms fairly complete. Roofed with galsheet, plastering only one side, doors & windows fixed, classrooms not in use.
St Mathews Cheptantan High School	Co-funding purchase of school bus	1,000,000	1,000,000	Bus physically verified and in good condition.
St Mathews Cheptantan High School	Renovation of classrooms	600,000	600,000	Could not tell the renovations were for which period as labelling had not been done.
Endebess Estate Primary School	Completion of 3 classrooms	300,000	300,000	Labelling not done, no photographs taken before and after renovations
Sabwani Girls Secondary School	Purchase of school bus	1,000,000	1,000,000	School bus exists

Out of twelve (12) projects, eight (8) were complete while five (4) projects costing Kshs.11,300,000 could not be identified as they are part of a bigger project. Consequently, the propriety of Kshs.11,300,000 expenditure for the year ended 30 June 2016 could not be confirmed.



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

Nairobi

18 October 2017

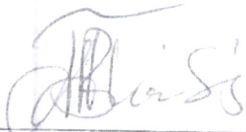
Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund – Endebess Constituency for the year ended 30 June 2016

**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 Other Government Entities	1	131,841,716.55	76,384,734.45
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		131,841,716.55	76,384,734.45
PAYMENTS			
Compensation of Employees	4	2,054,632.00	1,665,626.30
Use of goods and services	5	7,693,286.00	7,929,314.00
Transfers to Other Government Units	6	73,500,000.00	39,170,690.00
Other grants and transfers	7	36,301,185.90	43,541,950.60
Acquisition of Assets	8	-	458,085.00
Other Payments	9	30,086.00	88,270.00
TOTAL PAYMENTS		119,579,189.90	92,853,935.90
SURPLUS/DEFICIT		12,262,526.65	(16,469,201.45)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Endeless CDF financial statements were approved on 9th August 2016 and signed by:



Chairman - CDFC



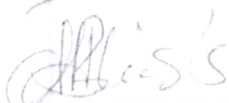
Fund Account Manager

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

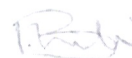
V. STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10A	39,873,794.50	2,149,689.60
Cash Balances (cash at hand)	10B	-	25,461,578.25
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		39,873,794.50	27,611,267.85
REPRESENTED BY:			
Retention	12	-	-
Fund balance b/fwd	13	27,611,267.85	44,080,469.30
Surplus/Deficit for the year		12,262,526.65	(16,469,201.45)
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		39,873,794.50	27,611,267.85

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Endeless CDF financial statements were approved on 9th August 2015 and signed by:



Chairman - CDFC



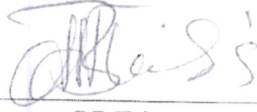
Fund Account Manager

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

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2015 – 2016	2014- 2015
Transfers from CDF Board	1	131,841,716.55	76,384,734.45
Other Receipts	3		-
Payments for operating expenses			
Compensation of Employees	4	2,054,632.00	1,665,626.30
Use of goods and services	5	7,693,286.00	7,929,314.00
Transfers to Other Government Units	6	73,500,000.00	39,170,690.00
Other grants and transfers	7	36,301,185.90	43,541,950.60
Other Payments	9	30,086.00	88,270.00
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		12,262,526.65	(16,011,116.45)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8		(458,085.00)
Net cash flows from Investing Activities			(458,085.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		12,262,526.65	(16,469,201.45)
Cash and cash equivalent at BEGINNING of the year	13	27,611,267.85	44,080,469.30
Cash and cash equivalent at END of the year	10A	39,873,794.50	27,611,267.85

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Endebsess CDF financial statements were approved on 9th August 2016 and signed by:



Chairman CDFC



Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – ENDEBESS CONSTITUENCY

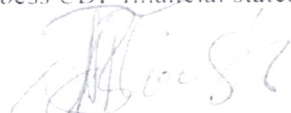
Reports and Financial Statements

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						
Transfers from CDF Board	107,380,138.00	52,072,846.40	159,452,984.40	131,841,716.55	27,611,267.85	82.68
Proceeds from Sale of Assets	0	-	-	-	-	
Other Receipts	-	-	-	-	-	
TOTALS	107,380,138.00	52,072,846.40	159,452,984.40	131,841,716.55	27,611,267.85	82.68
PAYMENTS						
Compensation of Employees	2,625,000.00	1,798,598.23	4,423,598.23	2,054,632.00	2,368,966.23	46.40
Use of goods and services	6,584,212.00	3,462,005.22	10,046,217.22	7,693,286.00	2,352,931.22	76.60
Transfers to Other Government Units	51,150,000.00	33,828,052.55	84,978,052.55	73,500,000.00	11,478,052.55	86.50
Other grants and transfers	39,520,926.00	11,884,190.40	51,405,116.40	36,301,185.90	15,103,930.5	70.60
Acquisition of Assets	7,500,000.00	600,000.00	8,100,000.00	-	8,100,000	-
Other Payments	-	500,000.00	500,000.00	30,086.00	469,914	6.00
TOTALS	107,380,138	52,072,846	159,452,984.40	119,579,189.9	39,873,794.5	75.00

The Endebess CDF financial statements were approved on 9th August 2016 and signed by:



 Chairman CDF



 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 *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 *CDF*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2015.

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
CDF Board			
AIE NO	A790777	22,961,578.55	
AIE NO	A724214	10,000,000.00	
AIE NO	A724076	10,000,000.00	
AIE NO	A820549	10,000,000.00	
AIE NO	A820720	23,000,000.00	
AIE NO	A825598	27,000,000.00	
AIE NO	A825698	1,500,000.00	
AIE NO	A825753	27,380,138.00	
AIE NO	A759622		25,461,578.25
AIE NO	A796539		14,276,946.95
AIE NO	A796729		11,184,631.00
AIE NO	A796036		25,461,578.25
(other constituency e.g parent constituency)		-	-
TOTAL		131,841,716.55	76,384,734.45

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	-	-
TOTAL	-	-

**Reports and Financial Statements
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	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	1,880,832.00	1,560,926.30
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	150,000.00	87,500.00
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	-	-
Employer Contribution to NSSF	23,800.00	17,200.00
Total	2,054,632.00	1,665,626.30

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	40,761.00	-
Communication, supplies and services	161,160.00	155,960.00
Domestic travel and subsistence	368,830.00	299,390.00
Printing, advertising and information supplies & services	-	7,000.00
Rentals of produced assets	-	-
Training expenses	1,097,600.00	450,000.00
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	950,870.00	719,110.00
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	288,565.00	181,354.00
Routine maintenance – other assets	-	-
Fuel ,oil & lubricants	500,000.00	605,000.00
Committee allowances	4,285,500.00	5,511,500.00
TOTAL	7,693,286.00	7,929,314.00

**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 Kshs	2014 - 2015 Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	28,270,000.00	19,887,931.00
Transfers to secondary schools (see attached list)	33,430,000.00	12,000,000.00
Transfers to tertiary institutions (see attached list)	10,000,000.00	-
Transfers to health institutions (see attached list)	1,800,000.00	7,282,759.00
TOTAL	73,500,000.00	39,170,690.00

7. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016 Kshs	2014- 2015 Kshs
Bursary – secondary schools (see attached list)		11,883,500.00
Bursary – tertiary institutions (see attached list)		8,134,000.00
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Water projects (see attached list)	400,000.00	600,000.00
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	2,600,000.00	150,000.00
Roads projects (see attached list)	6,110,185.90	15,346,950.60
Sports projects (see attached list)	1,550,000.00	1,599,200.00
Environment projects (see attached list)	1,543,000.00	1,258,500.00
Emergency projects (see attached list)	5,100,000.00	4,569,800.00
TOTAL	36,301,185.9	43,541,950.60

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

	2015 – 2016	2014 - 2015
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment		93,835.00
Purchase of ICT Equipment, Software and Other ICT Assets		130,500.00
Purchase of Specialized Plant, Equipment and Machinery	-	-
Purchase of other office equipments.		26,750.00
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Purchase of photocopier		112,500.00
TOTAL	-	458,085.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Specify Bank Charges	30,086.00	88,270.00
	30,086.00	88,270.00

10A. Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015
	Kshs	Kshs
<i>Equity Bank, 0330261608206</i>	39,873,794.50	2,149,689.60
	-	-
	-	-
TOTAL	39,873,794.50	2,149,689.60

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B. CASH IN HAND

	2015 - 2016 Kshs	2014 - 2015 Kshs
Location 1	39,873,794.50	25,461,578.25
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	39,873,794.50	25,461,578.25

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
Total				-

12. RETENTION

Supplier/Contractor	PV No	2015 - 2016	2014 - 2015
		Kshs	Kshs
TOTAL			

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	Kshs
Bank accounts	27,611,267.85	43,370,469.30
Cash in hand	-	-
Imprest	-	-
TOTAL	27,611,267.85	43,370,469.30

14. PRIOR YEAR ADJUSTMENTS

	2015 – 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
TOTAL	-	-

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

15.0 OTHER IMPORTANT DISCLOSURES

15.1 PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	3,807,973.76	-
Supply of goods	-	-
Supply of services	-	-
	3,807,973.76	-
	3,807,973.76	-

15.2 PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	-	-
	-	-

15.3 OTHER PENDING PAYABLES (See Annex 3)

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

NATIONAL GOVERNMENT ENTITY – ENDEBESS CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015 d=a-c	Outstanding Balance 2014	Comments
	a	B	C			
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.	3,807,973.76	16/06/2016	0	3,807,973.76	0	Work in progress
5.						
6.						
Sub-Total	3,807,973.76		0	3,807,973.76	0	
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total	3,807,973.76		0	3,807,973.76	0	

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	-	-
Buildings and structures	-	-
Transport equipment	6,253,343.00	6,253,343.00
Office equipment, furniture and fittings	93,835.00	93,835.00
ICT Equipment, Software and Other ICT Assets	243,000.00	243,000.00
Other Machinery and Equipment	26,750.00	26,750.00
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	6,616,928.00	6,616,928.00