

REPUBLIC OF KENYA



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REPORT



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
KAPENGURIA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2016



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
KAPENGURIA CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
KAPENGURIA CONSTITUENCY**

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

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Stephen Mwang'at
3.	Accountant	Solomon Kiratu
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kapenguria 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) KAPENGURIA NGCDF Headquarters

NGCDF Office Building.
P.O. Box 1-30600
KAPENGURIA, KENYA

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

(f) KAPENGURIA GCDF Contacts

Telephone: (254) 0725132194
E-mail: cdfkapenguria@cdf.go.ke
Website: www.go.ke

(g) KAPENGURIA GCDF Bankers

Equity Bank
Account No 1070297599233
Kapenguria 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

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

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

The financial year 2015/2016 has been a year of tremendous growth in terms of projects within the constituency and this has seen a number of development projects taking place within the constituency courtesy of Kapenguria NGCDFC. As an entity we managed to utilise 95% of our budget allocation. The under-utilised funds were as result of some logistical challenges which have since been overcome.

We wish to encourage more funding to the kitty so that development may be accelerated at constituency level

Sign.....
CHAIRMAN NGCDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
KAPENGURIA CONSTITUENCY**

Reports and Financial Statements

For the year ended 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 Kapenguria 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 Kapenguria 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 Kapenguria 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 Kapenguria 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.

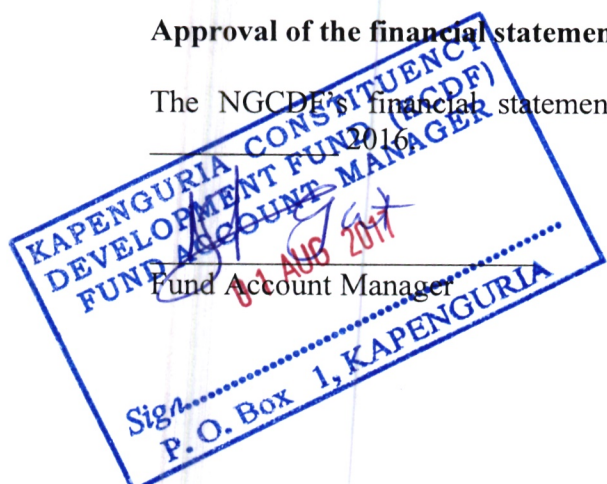
Approval of the financial statements

The NGCDF's financial statements were approved and signed by the Accounting Officer on

2016

Fund Account Manager

Chairman



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAPENGURIA 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- Kapenguria Constituency set out on pages 5 to 24, which comprise the statement of assets and liabilities 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

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

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. Inaccuracies in the Financial Statements

The summary statement of appropriation for the year ended 30 June 2016 reflects CDF Board approved budget for 2015/2016 of Kshs.123,889,582 which, is at variance with Kshs.125,896,495 appearing in the records maintained by CDF Board resulting in a variance of Kshs.2,006,913 which has not been explained or reconciled. Consequently, the accuracy of the summary statement of appropriation for the year ended 30 June 2016 could not be confirmed.

2.0 Construction of Kongelai CDF Office

Included in acquisition of assets figure of Kshs.7,560,041 for the year ended 30 June 2016 as disclosed in note 9 to the financial statements is refurbishment of buildings figure of Kshs.2,019,659 out of which an amount of Kshs.1,215,149 was incurred for refurbishment of Kongelai CDF office. However, the expenditure returns showing how the funds were utilized were not availed for audit review. Under the circumstance, the propriety of Kshs.1,215,149 spent on the renovation of Kongelai CDF office and included in acquisition of assets balance of Kshs.7,560,041 for the year ended 30 June 2016 could not be confirmed.

3.0 Lack of Bursary Sub-Committee

Included in the other grants and transfers figure of Kshs.37,255,060 as disclosed in note 8 to the financial statement is bursary to secondary schools balance of Kshs.14,314,000 and bursary to tertiary institutions amount of Kshs.10,496,000 all totalling Kshs.24,810,000. However, the subcommittee as constituted did not co-opt two members two other members of whom one must be the area education officer or a representative of the ministry of education as required by the CDF Board Circular reference CDF Board Circular VOL1/111 dated 13 September 2010. The criteria of selecting the needy students was also not availed for audit review. Consequently, the

management is in breach of the law and the propriety of the bursary disbursements totalling Kshs.24,810,000 for the year ended 30 June 2016 could not be confirmed.

4.0 Purchase of Land- Psigirio Primary School

The statement of receipts and payments reflects transfers to other government units figure of Kshs.100,456,974 as disclosed in note 7 to the financial statements includes transfers to primary schools balance of Kshs.63,356,974 out of which an expenditure of Kshs.500,000 was incurred on the purchase of one acre land for Psigirio Primary School. However, supporting documents for the purchase of land including land valuation report, search certificate, purchase agreement and title deed and tender evaluation and award minutes were not availed for audit review.

Consequently, the propriety of Kshs.500,000 incurred on purchase of land for the year ended 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 - Kapenguria 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 an approved budget of Kshs.183,627,612 against an expenditure of Kshs.176,461,957 or 96% of the approved budget resulting in under-expenditure of Kshs.7,165,655 or 4% of the final budget as detailed below;

Expenditure Component	Approved Budget 2015/2016 (Kshs.)	Actual Expenditure 2015/2016 (Kshs.)	Under Absorption (Kshs.)	% of Under Absorption
Compensation of Employees	3,287,200	2,884,506	402,694	12%
Use of goods and services	24,512,895	24,121,376	391,519	2%
Committee Expenses	4,599,704	4,184,000	415,704	9%
Transfers to Other Government Units	101,657,073	100,456,974	1,200,099	1%
Other grants and transfers	41,639,854	37,255,060	4,384,794	11%
Acquisition of Assets	7,930,886	7,560,041	370,845	5%
TOTAL	183,627,612	176,461,957	7,165,655	4%

Failure to utilize all the funds as budgeted is an indication that programs or activities are not being implemented as planned thus not achieving the intended objective of improving delivery of goods and services to the people of Kapenguria Constituency. It may also be an indication that the budgetary process was not properly estimated and thus there may be need for the management to relook at the budgeting process to ensure that only priority areas are allocated funds.

1.2 Projects Implementation Status

Audit review of the project status report indicate that during the year under review an amount of Kshs.143,297,903 was budgeted to finance one hundred and sixty nine (169) projects out of which Kshs.137,713,103 was disbursed to these projects as detailed below:

No	Project Name	Activities	Budget (Kshs.)	Disbursed (Kshs.)	Implementation Status	Remarks
1	Bursary Secondary Schools	Payment of bursary for needy students	14,400,000	14,314,000	100%	Complete
2	Bursary Tertiary Schools	Payment of bursary for needy students	11,110,000	10,496,000	100%	Complete
3	Chekomos Mixed Secondary School	Foundation, walling & roofing of a classroom	600,000	600,000	100%	Complete
4	Chelowo road	Bush clearing, manual reshaping for 3½km.	300,000	300,000	100%	Complete
5	Chemororoch Secondary School	Foundation, walling & roofing of a classroom	600,000	600,000	100%	Complete
6	Chemwochoi Secondary School	Slabbing, walling & roofing of 1 classroom	600,000	600,000	100%	Complete
7	Chepokachim Primary School	Foundation, slabbing, walling, roofing doors & plastering of a classroom	800,000	800,000	100%	Complete
8	Cheposekek Primary School	Foundation, slabbing, walling, roofing doors & plastering of a classroom	800,000	800,000	100%	Complete
9	Cheptuya Rescue Centre	Foundation, slabbing, walling, roofing, plastering and painting, fixing doors and windows of a classroom	1,000,000	1,000,000	100%	Complete
10	Cheptuya-Serewo road	Bush clearing, manual reshaping for 3km.	200,000	200,000	100%	Complete
11	Chepurporko Primary School	Roofing, plastering, painting, fixing doors and windows of a classroom	600,000	600,000	100%	Complete
12	Emboasis Secondary School	Purchase of School bus, 51 seater bus	6,000,000	6,000,000	100%	Complete
13	Empogh-Kaplelach road	Bush clearing & water drainage, manual reshaping for 8km.	300,000	300,000	100%	Complete
14	Empogh-Topno road	Bush clearing & water drainage, manual reshaping for 7km.	300,000	300,000	100%	Complete
15	Kachumakinei Primary School	Painting, fixing doors and windows of 2 classrooms	600,000	600,000	100%	Complete
16	Kaisakat Primary School	Foundation, walling, roofing & plastering of a classroom	700,000	700,000	100%	Complete
17	Kakoruron Primary School	Roofing, plastering, painting, fixing doors & window of a classroom	700,000	700,000	100%	Complete
18	Kalemnyang Secondary School	Walling, roofing, plastering, fixing doors & windows of a Dormitory	600,000	600,000	100%	Complete
19	Kamito	Part funding of school bus with BOG	2,200,000	2,200,000	100%	Complete

	Secondary School	and PTA				
20	Kanyarkwat Girls Secondary School	Roofing, plastering and painting of girls dormitory	600,000	600,000	100%	Complete
21	Kaplelach Primary School	Plastering, painting, fixing doors & window of 1 classroom	400,000	400,000	100%	Complete
22	Karon Primary School	Foundation, slabbing & walling of a classroom	500,000	500,000	100%	Complete
23	Kasepa-Mungit road	Bush clearing & water drainage, manual reshaping for 10km	400,000	400,000	100%	Complete
24	Katiporot Nursery school	Purchase of one acre of land and fencing	500,000	500,000	100%	Complete
25	Keringet Secondary School	Purchase of Land – 1 acre	500,000	500,000	100%	Complete
26	Kesot Primary School	Foundation, slabbing & walling of a classroom	500,000	500,000	100%	Complete
27	Ketiam dispensary	Purchase of 2 acre and full construction works of OPD room from the foundation, walling, slabbing and roofing.	800,000	800,000	100%	Complete
28	Ketiam Primary School	Plastering, painting, fixing doors and windows of 2 classrooms	800,000	800,000	100%	Complete
29	Ketiam-ptoyo road	Bush clearing, manual reshaping for 8km.	300,000	300,000	100%	Complete
30	Kipsakas Primary School	Foundation, walling, roofing & plastering of a classroom	700,000	700,000	100%	Complete
31	Kitalakapel Primary School	Foundation, slabbing, walling, roofing, doors & plastering of administration block	1,000,000	1,000,000	100%	Complete
32	Kochar Primary School	Plastering, painting, fixing doors & window of 1 classroom	400,000	400,000	100%	Complete
33	Kola Primary School	Foundation, slabbing, walling, roofing doors & plastering of a classroom	800,000	800,000	100%	Complete
34	Kopoch Primary School	Roofing, plastering, painting, fixing doors and windows of 1 classroom	500,000	500,000	100%	Complete
35	Kringet-serowo Road	Heavy Bush clearing & water drainage, manual reshaping	1,250,000	1,250,000	100%	Complete
36	Lodupup Primary School	Roofing, plastering, painting, fixing doors and windows of 1 classroom	500,000	500,000	100%	Complete
37	Loklochoi Primary School	Foundation, slabbing, walling, roofing doors of administration block	800,000	800,000	100%	Complete
38	Lokna Primary School	Foundation, slabbing, walling, roofing, doors & plastering of a classroom	800,000	800,000	100%	Complete
39	Lolotwo Primary School	Foundation, slabbing, walling & roofing of 1 classroom	600,000	600,000	100%	Complete
40	Mawingo-Kapkoris road	Bush clearing, manual reshaping for 10km.	800,000	800,000	100%	Complete
41	Mnagei Secondary School	Foundation, slabbing, walling, roofing doors & plastering of a classroom	800,000	800,000	100%	Complete
42	Mortome Primary School	Foundation, walling & roofing 1 classroom	600,000	600,000	100%	Complete
43	Mtembur Primary School	Plastering, painting, fixing doors & windows of a classroom	700,000	700,000	100%	Complete
44	Murkwijit Secondary School	Purchase of Land – 1 acre – 500,000, Foundation & walling of a classroom – 500,000	1,000,000	1,000,000	100%	Complete
45	Murkwijit - tomkokalya Road	Bush clearing & water drainage, manual reshaping for 15km.	314,000	314,000	100%	Complete
46	Pser sec school	Purchase of 51 seater school bus	6,000,000	6,000,000	100%	Complete
47	Psigirio Primary School	Purchase of School Land – 1 acre	500,000	500,000	100%	Complete
48	Ptira Primary School	Painting, fixing doors and windows of 2 classrooms	600,000	600,000	100%	Complete

49	Sawayan Primary School	Roofing, plastering, painting, fixing doors	600,000	600,000	100%	Complete
50	Serewo Primary School	Construction of two classrooms	800,000	800,000	100%	Complete
51	Simatwa Primary School	Purchase of 20 school Beds	200,000	200,000	100%	Complete
52	St. Catherine Secondary School	Part funding of school Van with BOG and PTA	1,300,000	1,300,000	100%	Complete
53	Tamarukwo Primary School	Foundation, walling & roofing 1 classroom	600,000	600,000	100%	Complete
54	Tapoyen Pre-School	Purchase of land 2 acres of land and full fencing of the pre school	300,000	300,000	100%	Complete
55	Topno Primary School	Foundation, slabbing, walling, roofing doors & plastering of a classroom	800,000	800,000	100%	Complete
56	Toptolim Primary School	Painting, fixing doors and windows of a classroom	300,000	300,000	100%	Complete
57	Totum Secondary School	Foundation, walling & roofing of a classroom	600,000	600,000	100%	Complete
58	Turkwel-kamokongwo road	Heavy bush clearing & water drainage, manual reshaping for 10km	700,000	700,000	100%	Complete
59	Turkwel-kamurio road	Bush clearing & water drainage, manual reshaping for 5km.	500,000	500,000	100%	Complete
60	Kanaa Primary School	Slabbing, walling & roofing 1 classroom	500,000	500,000	95%	On -going
61	Kamorrow Water Project	Finishing of intake, Laying ½" PVC water pipes for 2km, digging the trenches, labor works.	200,000	200,000	90%	On -going
62	Kapkoris sec school	Completion works of 1 class from fixing steel windows and doors, painting and flooring works.	500,000	500,000	90%	On -going
63	Paraywa dispensary	Purchase of one eighth plots piece of land - 50*100" feet	500,000	500,000	90%	On -going
64	Talau dispensary	Full construction works of maternity ward from the foundation up to the painting and fixing windows and doors.	800,000	800,000	90%	On -going
65	All Saints Secondary School	Plastering, painting, fixing doors & window of 1 classroom	400,000	400,000	85%	On -going
66	Chepokwen water project	Finishing of intake, Laying ½" PVC water pipes for 2km, digging the trenches, labor works.	400,000	400,000	80%	On -going
67	Cheptram dispensary	Finishing works; Roofing, plastering & fixing doors & windows.	500,000	500,000	80%	On -going
68	Cheptuya Primary School	Plastering and painting 4 classrooms	600,000	600,000	80%	On -going
69	Empogh Primary School	Full construction works of one classroom from the foundation, slab, walling, ring beam, roofing and plastering.	600,000	600,000	80%	On -going
70	Emposut Primary School	Walling, roofing, plastering, fixing doors & window of a classroom	700,000	700,000	80%	On -going
71	Kamayech dispensary	Full construction works of one roomed staff house from the foundation, walling, roofing and plastering.	500,000	500,000	80%	On -going
72	Kanglikwan Primary School	Plastering, painting, fixing doors & windows of Administration Block	600,000	600,000	80%	On -going
73	Kaprom dispensary	Finishing works; Roofing, plastering & fixing doors & windows of a dispensary room.	400,000	400,000	80%	On -going
74	Kongelai dispensary	Finishing works; Roofing, plastering & fixing doors & windows of a dispensary room.	600,000	600,000	80%	On -going

75	Kotit dispensary	Finishing works; Roofing, plastering & fixing doors & windows of a dispensary.	700,000	700,000	80%	On -going
76	Nyorio dispensary	Finishing works; Roofing, plastering & fixing doors & windows of a dispensary room.	400,000	400,000	80%	On -going
77	St.Francis school for the blind	Full construction works of one classroom from the foundation, slab,walling, ring beam, roofing and plastering.	500,000	500,000	80%	On -going
78	Murmot Primary School	Slabbing, walling & roofing 1 classroom	500,000	500,000	75%	On -going
79	Simatei Primary School	Slabbing, walling & roofing of a classroom	600,000	600,000	75%	On -going
80	Cheptuk Water Project	Construction of water intake, laying ½" PVC water pipes for 2km, digging the trenches, labour works	500,000	500,000	70%	On -going
81	Merur Primary School	Slabbing, walling & roofing 1 classroom	500,000	500,000	70%	On -going
82	Victoria Primary School	Slabbing, walling & roofing 1 classroom	500,000	500,000	65%	On -going
83	Chepkemei Primary School	Walling, roofing & plastering of 1 classroom	500,000	500,000	60%	On -going
84	Kapngotot Water Project	Construction of water intake, laying ½" PVC water pipes for 2km, digging the trenches, labour works	220,000	220,000	60%	On -going
85	Kormonot Nursery school	Completion works of 1 class from fixing steel windows and doors, painting and flooring works.	300,000	300,000	60%	On -going
86	Salawa Primary School	Slabbing, walling & roofing 1 classroom	500,000	500,000	60%	On -going
87	Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	9,884,860	5,500,060	56%	On -going
88	Cheptesok Primary School	Plastering, painting, fixing doors & window of 2 classroom	500,000	500,000	45%	On -going
89	All Siants sec school-Tamugh	Foundation, slabbing & walling of laboratory	600,000	600,000	0%	Not started
90	Arap Maina Primary School	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
91	Atacha Primary School	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	800,000	800,000	0%	Not started
92	Chekomos mixed sec school	Plastering, painting, fixing doors & windows of 1 classroom.	400,000	400,000	0%	Not started
93	Chemakeu Primary School	Full construction works of two classroom from the foundation, slab,walling, ring beam, roofing and plastering.	800,000	800,000	0%	Not started
94	Chemwapit Primary School	Completion works of one classroom from fixing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
95	Chemwochoi sec school	Completion works of 1 class from fixing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
96	Chepkaliang Primary School	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	400,000	400,000	0%	Not started
97	Chepkapechak pri school	Completion works of 2 classes from fixing steel windows and doors, painting and flooring works.	600,000	600,000	0%	Not started

98	Chepkochir pri school	Ongoing construction of one classroom, roofing, plastering and painting.	400,000	400,000	0%	Not started
99	Chepkoti pri school	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	619,043	619,043	0%	Not started
100	Chepkram Primary School	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	400,000	400,000	0%	Not started
101	Chepolet Primary School	Completion works of one class from fixing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
102	Cheptapesia pri school	Ongoing construction of one classroom, roofing, plastering and painting.	300,000	300,000	0%	Not started
103	Cheptesok pri school	Full construction works of one classroom from the foundation, slab, walling, ring beam, roofing and plastering.	600,000	600,000	0%	Not started
104	Chewoyet pri school	Completion works of 2 classes from fixing steel windows and doors, painting and flooring works.	700,000	700,000	0%	Not started
105	Empokech Primary School	Construction works of one classroom from foundation, walling, ring beam, roofing, plastering, fixing steel windows and doors, painting and flooring works.	800,000	800,000	0%	Not started
106	Emposut pri school	Completion works of one class from fixing steel windows and doors, painting and flooring works.	400,000	400,000	0%	Not started
107	Holy Trinity Girls sec school	Full construction works of two classrooms from the foundation, slab, walling, ring beam, roofing and plastering.	2,000,000	2,000,000	0%	Not started
108	Jerusalem Girls sec school	Full construction works of one classroom from the foundation, slab, walling, ring beam, roofing and plastering.	1,000,000	1,000,000	0%	Not started
109	Kachumakinei pri school	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
110	Kaibos sec school	Full construction works of one classroom from the foundation, slab, walling, ring beam, roofing and plastering.	800,000	800,000	0%	Not started
111	Kaisakat pri school	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
112	Kalomoywo pri school	Full construction works on one classroom from the foundation, slab, walling, ring beam, roofing and plastering.	500,000	500,000	0%	Not started
113	Kamuino Primary School	Purchase of one and half acres of land and fencing	1,500,000	1,000,000	0%	Not started
114	Kamurio Primary School	Full construction works of one classroom from the foundation, slabbing, walling and roofing a classroom	500,000	500,000	0%	Not started
115	Kangulikwan E.C.D	Purchase of one acre of land and fencing	500,000	500,000	0%	Not started

116	Kapchila sec school	Purchase of 2 acres for students field ground and fencing of the school with barbed wire.	800,000	800,000	0%	Not started
117	Kapkata sec school	Completion works of 1 class from fixing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
118	Kapkatet Primary School	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
119	Kapkecha sec school	Full construction works of one classroom from the foundation, slab, walling, ring beam, roofing and plastering.	800,000	800,000	0%	Not started
120	Kapkurwok Primary School	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
121	Kaplelach pri school	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
122	Kaptarin sec school	Full construction works of two classrooms from the foundation, slab, walling, ring beam, roofing and plastering.	1,500,000	1,500,000	0%	Not started
123	Karenger Primary School	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
124	Karengot Primary School	Purchase of land 2 acres as pupils play grounds	500,000	500,000	0%	Not started
125	Karon pri school	Completion works of one class from fixing steel windows and doors, painting and flooring works.	400,000	400,000	0%	Not started
126	Kasitit Primary School	Completion works of one class from fixing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
127	Katikomor Primary School	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
128	Katimoril pri school	Plastering, flooring, fixing doors & windows of 1 class and administration block.	400,000	400,000	0%	Not started
129	Ketiam pri school	Completion works of 2 classes from fixing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
130	Kipkorinya Primary School	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
131	Kochar pri school	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
132	Kodengel Primary School	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
133	Kodongou Primary School	Purchase of 1 acre land and fencing	200,000	200,000	0%	Not started
134	Kokwoamuro Nursery school	Completion works of 1 class from fixing steel windows and doors, painting and flooring works.	300,000	300,000	0%	Not started

135	Kolia Primary School	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	400,000	400,000	0%	Not started
136	Kreswo Primary School	Full construction works of one classroom from the foundation, slab, walling, ring beam, roofing and plastering.	800,000	800,000	0%	Not started
137	Kruru Primary School	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
138	Letwa Primary School	Full construction works of one classroom from the foundation, slab, walling, ring beam, roofing and plastering.	700,000	700,000	0%	Not started
139	Lokilochoi Primary School	Full construction works of one classroom from the foundation, slab, walling, ring beam, roofing and plastering.	700,000	700,000	0%	Not started
140	Lotunale Primary School	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
141	Momoro Primary School	Full construction works of one classroom from the foundation, slabbing and walling a classroom.	700,000	700,000	0%	Not started
142	Mungit pri school	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	400,000	400,000	0%	Not started
143	Nakwangamoru Primary School	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
144	Nangrotum sec school	Completion works of 1 class from fixing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
145	Paraywa Primary School	Renovation works; flooring and painting works of three classrooms	300,000	300,000	0%	Not started
146	Paraywa sec School	Full construction works of one classroom from the foundation, slab, walling, ring beam, roofing and plastering.	600,000	600,000	0%	Not started
147	Pcholpogh Primary School	Foundation, slabbing & walling, roofing, plastering and painting of administration block	700,000	700,000	0%	Not started
148	Pkopoch pri school	Completion works of 2 classes from fixing steel windows and doors, painting and flooring works.	300,000	300,000	0%	Not started
149	Poole Primary School	Full construction works of two classroom from the foundation, slab, walling, ring beam, roofing and plastering.	800,000	800,000	0%	Not started
150	Ptira pri school	Completion works of three classroom, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	400,000	400,000	0%	Not started
151	Putor pri school	Ongoing construction of one classroom, roofing, plastering and painting.	300,000	300,000	0%	Not started
152	Rukei Primary School	Full construction works of one classroom from the foundation, slabbing, walling and roofing a classroom	500,000	500,000	0%	Not started

153	Sakat pri school	Full construction works of one classroom from the foundation, slab, walling, ring beam, roofing and plastering.	700,000	700,000	0%	Not started
154	Salawa pri school	Completion works of one class from fixing steel windows and doors, painting and flooring works.	400,000	400,000	0%	Not started
155	Simat pri school	Full construction works of one classroom from the foundation, slab, walling, ring beam, roofing and plastering.	800,000	800,000	0%	Not started
156	Sirkoy pri school	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	600,000	600,000	0%	Not started
157	Sook boys sec school	Completion works of 1 class from fixing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
158	Tamarukwo dispensary	Finishing works; Roofing, plastering & fixing doors & windows.	600,000	600,000	0%	Not started
159	Tampalal Primary School	Completion works of one class from fixing steel windows and doors, painting and flooring works.	200,000	200,000	0%	Not started
160	Tamugh Primary School	Completion works of one dormitory from fixing steel windows and doors, painting and flooring works	300,000	300,000	0%	Not started
161	Tartar Primary School	Renovation of two classes: flooring, plastering, painting and repairs on the doors and windows	400,000	400,000	0%	Not started
162	Tilak pri school	Full construction works of two classrooms from the foundation, slab, walling, ring beam, roofing and plastering.	1,000,000	1,000,000	0%	Not started
163	Tindar Primary School	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	600,000	600,000	0%	Not started
164	Tomena sec school	Completion works of 1 class from fixing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
165	Tompul Primary School	Painting, fixing doors & windows for a dormitory	300,000	300,000	0%	Not started
166	Toptolum pri school	Full construction works of one classroom from the foundation, slab, walling, ring beam, roofing and plastering.	600,000	600,000	0%	Not started
167	Totum pri school	Completion works of 2 classes from fixing steel windows and doors, painting and flooring works.	500,000	500,000	0%	Not started
168	Tunoyo Primary School	Completion works of one class from fixing steel windows and doors, painting and flooring works.	300,000	300,000	0%	Not started
169	Wonyoi Primary School	Fixing doors and painting of two classrooms	400,000	400,000	0%	Not started
		Total	143,297,903	137,713,103		

Fifty nine (59) projects with funding of Kshs.72,374,000 were complete, twenty nine (29) projects with funding of Kshs.19,520,060 were on going and at various levels of completion of between 45% and 95%, while eighty one (81) projects with total funding of Kshs.45,819,043 had not started.

Consequently, the residents of Kapenguria Constituency did not get services for partially completed projects and projects which had not started for which citizens were entitled to.

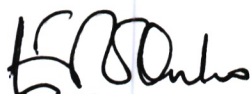
1.3 Project Verification

During the year under review, twelve (12) projects costing Kshs.14,319,043 were verified in July 2017. Eight (8) projects with funding of Kshs.12,000,000 were found to be complete while four (4) projects with funding of Kshs.2,319,043 were incomplete but construction was on-going as shown below:

Serial No	Project Name	Project Activity	Amount (Kshs.)	Observation
1	Cheptuya Rescue Centre	Foundation, slabbing, walling, roofing, plastering and painting, fixing doors and windows of a classroom	1,000,000	Classroom is complete but not labelled
2	All Saints Secondary School – Tamugh	Plastering, painting, fixing doors & window of 1 classroom	400,000	Complete and in use but not labelled
3	Holy Trinity Girls sec school	Full construction works of two classrooms from the foundation, slab, walling, ring beam, roofing and plastering.	2,000,000	Complete and in use but labelling not done
4	Mtembur Primary School	Plastering, painting, fixing doors & windows of a classroom	700,000	Plastering not done, windows and doors not fitted
5	Chepkoti pri school	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	619,043	Window panes and painting incomplete.
6	Kipkorinya Primary School	Completion works of one classroom from ring beam, roofing, plastering, fixing ongoing steel windows and doors, painting and flooring works.	500,000	Construction was for one classroom but the school constructed two classrooms which are incomplete. Plastering, painting, flooring, fixing of doors and windows not done
7	Psigirio Primary School	Purchase of School Land – 1 acre	500,000	Title deed ownership not yet acquired by the school
8	Pser sec school	Purchase of 51 seater school bus	6,000,000	Bus acquired and in use
9	Serewo Primary School	Construction of two classrooms	800,000	Complete and in use
10	Mawingo-Kapkoris road	Bush clearing, manual reshaping for 10km.	800,000	Complete
11	Cheptuya-Serewo road	Bush clearing, manual reshaping for 3km.	200,000	Complete

12	Kaibos sec school	Full construction works of one classroom from the foundation, slab, walling, ring beam, roofing and plastering.	800,000	Complete and in use
		Total	14,319,043	

Three projects which had been completed were not labelled/branded as required by the law.



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

Nairobi


18 October 2017

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

IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2016

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	183,247,114	84,043,962
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		183,247,114	84,043,962
PAYMENTS			
Compensation of employees	4	2,884,506	2,227,465
Use of goods and services	5	24,121,376	18,009,410
Committee expenses	6	4,184,000	3,676,000
Transfers to Other Government Units	7	100,456,974	40,838,506
Other grants and transfers	8	37,255,060	34,600,375
Acquisition of Assets	9	7,560,041	2,000,000
Other Payments	10	-	-
TOTAL PAYMENTS		176,461,957	101,351,756
SURPLUS/DEFICIT		6,785,157	(17,307,794)

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



Chairman - NGCDFC

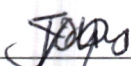

Fund Account Manager
P. O. Box 1, KAPENGURIA

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

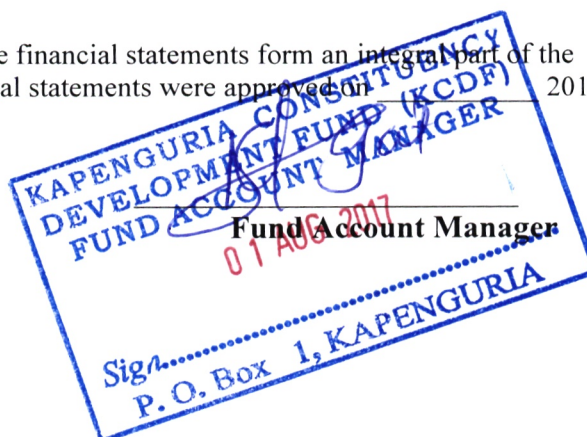
V. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2016

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	7,165,655	380,498
Cash Balances (cash at hand)	11B	-	-
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		7,165,655	380,498
REPRESENTED BY			
Retention	13		
Fund balance b/fwd 1st July, 2015	14	380,498	17,688,292
Surplus/Deficit for the year		6,785,157	(17,307,794)
Prior year adjustments	15	-	
NET LIABILITIES		7,165,655	380,498

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kapenguria NGCDF financial statements were approved on 30 June 2016 and signed by:



Chairman - NGCDFC

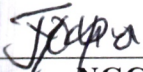

KAPENGURIA CONSTITUENCY
DEVELOPMENT FUND (KCDF)
FUND ACCOUNT MANAGER
01 AUG 2017
Fund Account Manager
Sign.....
P. O. Box 1, KAPENGURIA

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

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	183,247,114	84,043,962
Other Receipts	3	-	-
		183,247,114	84,043,962
Payments for operating expenses			
Compensation of Employees	4	(2,884,506)	(2,227,465)
Use of goods and services	5	(24,121,376)	(18,009,410)
Committee expenses	6	(4,184,000)	(3,676,000)
Transfers to Other Government Units	7	(100,456,974)	(40,838,506)
Other grants and transfers	8	(37,255,060)	(34,600,375)
Other Payments	10	-	-
		(168,901,916)	(99,351,756)
Adjusted for:			
Adjustments during the year	15	-	-
Net cash flow from operating activities		14,345,198	(15,307,794)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(7,560,041)	(2,000,000)
Net cash flows from Investing Activities		(7,560,041)	(2,000,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		6,785,157	(17,307,794)
Cash and cash equivalent at BEGINNING of the year	14	380,498	17,688,292
Cash and cash equivalent at END of the year		7,165,655	380,498

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



Chairman NGCDF

**KAPENGURIA CONSTITUENCY
DEVELOPMENT FUND (KCDF)
FUND ACCOUNT MANAGER**

[Signature]
Fund Account Manager
01 AUG 2017

Sign.....
P. O. Box 1, KAPENGURIA

CONSTITUENCIES DEVELOPMENT FUND KAPENGURIA 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	123,889,582	59,738,030	183,627,612	183,627,612	00	100%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL	123,889,582	59,738,030	183,627,612	183,627,612	00	100%
PAYMENTS						
Compensation of Employees	2,287,200	1,000,000	3,287,200	2,884,506	402,694	88%
Use of goods and services	5,012,895	19,500,000	24,512,895	24,121,376	391,519	98%
Committee Expenses	3,599,704	1,000,000	4,599,704	4,184,000	415,704	91%
Transfers to Other Government Units	70,919,043	30,738,030	101,657,073	100,456,974	1,200,099	99%
Other grants and transfers	41,639,854	-	41,639,854	37,255,060	4,384,794	90%
Acquisition of Assets	430,886	7,500,000	7,930,886	7,560,041	370,845	95%
Other Payments						
TOTAL	123,889,582	59,738,030	183,627,612	176,461,957	7,165,655	96%

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

The KAPENGURIANGCDF financial statements were approved on _____ 2016 and signed by:



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.

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the NGCDF at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Budget

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

7. Comparative figures

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

8. Subsequent events

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
KAPENGURIA 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		
AIE NO A 796213	29,678,766	29,678,766
AIE NO A 796246	29,678,766	17,807,259
AIE NO A796275	10,000,000	11,871,507
AIE NO 724235	10,000,000	24,686,430
AIE NO 820567	10,000,000	
AIE NO 820801	20,000,000	
AIE NO A 820966	12,000,000	
AIE NO A825655	31,000,000	
AIE No A825756	30,889,582	
	183,247,114	84,043,962

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		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
KAPENGURIA CONSTITUENCY
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

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	2,808,106	2,165,865
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF gratuity	76,400	61,600
Total	2,884,506	2,227,465

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	2,992,096	1,189,568
Office rent	-	-
Communication, supplies and services	1,134,782	1,060,000
Domestic travel and subsistence	1,676,350	978,000
Printing, advertising and information supplies & services	1,252,066	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	3,520,000	2,048,582
Other committee expenses	-	-
Committee allowance	-	-
Insurance costs	-	-
Specialised materials and services	1,923,490	1,370,000
Office and general supplies and services	2,287,960	2,261,450
Fuel ,oil & lubricants	2,807,265	1,324,000
Other operating expenses	3,032,077	3,966,410
Routine maintenance – vehicles and other transport equipment	1,270,000	1,327,180
Routine maintenance – other assets	2,225,290	2,484,220
Total	24,121,376	18,009,410

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. COMMITTEE EXPENSES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Committee allowance	4,184,000	3,676,000
-TOTAL	4,184,000	3,676,000

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	63,356,974	13,650,000
Transfers to secondary schools (see attached list)	31,300,000	19,700,000
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	5,800,000	7,488,506
-TOTAL	100,456,974	40,838,506

8. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bursary – secondary schools (see attached list)	14,314,000	13,209,000
Bursary – tertiary institutions (see attached list)	10,496,000	13,141,375
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Water projects (see attached list)	1,320,000	2,250,000
Agriculture projects (see attached list)	-	-
Electricity projects (see attached list)	-	-
Security projects (see attached list)	500,000	300,000
Roads projects (see attached list)	5,125,000	5,700,000
Sports projects (see attached list)	-	-
Environment projects (see attached list)	-	-
Other Projects (see attached list)	-	-
Emergency Projects (specify)	5,500,060	-
Total	37,255,060	34,600,375

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2015 - 2016	2014 - 2015
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	2,019,659	1,850,000
Purchase of Vehicles and Other Transport Equipment	5,092,046	-
Overhaul of Vehicles and Other Transport Equipment	-	150,000
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	448,336	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	7,560,041	2,000,000

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. OTHER PAYMENTS

Specify	2015 - 2016 Kshs	2014 - 2015 Kshs
---------	---------------------	---------------------

11A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016 Kshs	2014 - 2015 Kshs
Equity Bank –a/c no 107029759933	7,165,655	380,498
	-	-
	-	-
	-	-
	7,165,655	380,498
10B: CASH IN HAND		
	2015 - 2016	2014 - 2015
	Kshs	Kshs
Location 1		
Location 2		
Location 3		
Other Locations (specify)		
Total		
[Provide cash count certificates for each]		

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12: OUTSTANDING IMPRESTS

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

0

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. BALANCES BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	380,498	17,688,292-
ash in hand		
Imprest	-	-
Total	380,498	17,688,292

[Provide short appropriate explanations as necessary]

15. PRIOR YEAR ADJUSTMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

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

16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015- 2016	2014 - 2015
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-
	-	-

16.2: PENDING STAFF PAYABLES (See Annex 2)

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

16.3: 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 (specify)	-	-
	-	-
	-	-

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		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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		
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							

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

Reports and Financial Statements

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

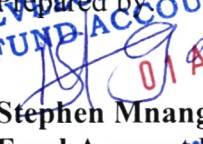
ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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		
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							

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	372,000	372,000
Buildings and structures	8,099,659	6,080,000
Transport equipment	11,242,046	6,150,000
Office equipment, furniture and fittings	550,000	550,000
ICT Equipment, Software and Other ICT Assets	648,336	200,000
Other Machinery and Equipment	250,000	250,000
Heritage and cultural assets		
Intangible assets		
Total	21,162,041	13,602,000

Prepared by:

01 AUG 2017
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Kapenguria Constituency
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