

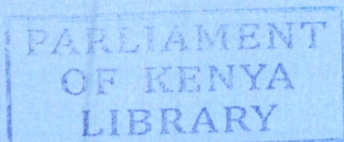
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Paper laid by Tom  
Wednesday 8/11/17  
Afternoon sitting  
Ajdh*

**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE 2016**



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

**REPORTS AND FINANCIAL STATEMENTS**

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

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



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

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

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2013. The 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 Constituencies Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

**(b) Key Management**

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

- i. Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

**(c) Fiduciary Management**

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

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E holder	<b>Caren Jeruto</b>
3.	Accountant	<b>Joseph Rop K. Rotich</b>

**(d) Fiduciary Oversight Arrangements**

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

**(e) Keiyo South NGCDF Headquarters**

NGCDF Office.  
P.O Box 8253-30100  
Eldoret

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

**Reports and Financial Statements**

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

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**(f) Keiyo South NGCDF Contacts**

Telephone: (254) 0720 905 587  
E-mail: keiyosouth@NGCDF.go.ke  
Website: www.keiyosouth.go.ke

**(g) Keiyo South NGCDF Bankers**

1. Kenya Commercial Bank  
P.O Box 456-30700  
Iten

**(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- KEIYO SOUTH  
CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2016**

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**II. FORWARD BY THE CHAIRMAN KEIYO SOUTH NATIONAL GOVERNMENT  
CONSTITUENCY DEVELOPMENT FUND COMMITTEE (KSNCGDFC)**

Keiyo South NGCDF was allocated Kshs 114,016,716 in 2015/ 2016 financial year. The constituency received funds from CDFB amounting to Kshs111, 796,001 in the 2015/2016, this amount is inclusive of kshs 54,796,001 which were funds for 2014/2015 financial year but received in 2015/2016. Therefore during the financial year the constituency had received half of the funds amounting to kshs 57,000,000 out of a total budget of ksh 114,016,716 for the current financial year. The constituency managed to utilize Kshs 109,412,127 against an amount of Kshs 174,060,420 which is equivalent to 62.9%.

Keiyo South NGCDF has improved the Education and Security infrastructures of Keiyo South and assisted needy students in the constituency therefore increasing the literacy level.

However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Projects. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations

Sign.....  
CHAIRMAN KSNCGDFC

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

**Reports and Financial Statements**

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

**III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES**

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

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

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

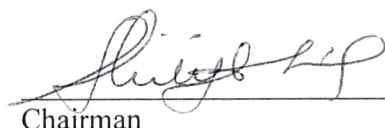
The Accounting Officer in charge of the Keiyo South NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF's funds received during the year under audit were used for the eligible purposes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

**Approval of the financial statements**

The KSNCGCDF's financial statements were approved and signed by the Accounting Officer on 8<sup>th</sup> September, 2016.



Fund Account Manager

  
Chairman



## OFFICE OF THE AUDITOR-GENERAL

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

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Keiyo South Constituency set out on pages 5 to 25, which comprise the statement of financial 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 35 of Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement

of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by 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 Surplus For the Year**

The statement of receipts and payments for the year ended 30 June 2016 do not reflect the surplus which amounted to Kshs.2,800,894. The statement is therefore not in line with the International Public Sector Accounting Standard as prescribed by the Public Sector Accounting Standards Board on presentation of financial statements.

### **2.0 Cash and Cash Equivalents**

The statement of financial assets as at 30 June 2016 reflects bank balances of Kshs.8,048,597 as disclosed in note 10A to the financial statements. An audit examination of the bank reconciliation statement for the month of June 2016 revealed that excluded from the above bank balances are stale cheques amounting to Kshs.1,153,050 and which had not been written back to the cash book. Further, excluded in the balance of Kshs.8,048,597 are receipts in the bank statement not recorded in the cash book totalling Kshs.148,300.

In the circumstances, it is not possible to confirm that the bank balance of Kshs.8,048,597 in the statement of financial assets as at 30 June 2016 is fairly stated.

### **3.0 Other Grants and Other Transfers**

#### **3.1 Bursary Disbursement**

The statement of receipts and payments for the year ended 30 June 2016 reflects other grants and transfers balance of Kshs.39,495,704 as disclosed in note 7 to the financial statements includes bursaries totalling Kshs.16,033,954 comprising of disbursements of Kshs.9,266,266 to secondary schools and Kshs.6,767,688 to tertiary institutions and special schools. However, minutes of the bursary sub-committee indicating how the beneficiaries were identified and evidence showing that two members of whom one should be the area education officer or officer seconded from the Ministry of Education were co-opted as required by the CDF

Board circular Ref. CDF Board circulars/VOL 1/111 dated 13 September 2010 were not availed for audit review.

Consequently, the management is in breach of the law and the propriety of the bursary disbursement totalling Kshs.16,033,954 for the year ended 30 June 2016 could not be confirmed.

#### **4.0 Water Projects**

##### **4.1 Delay in Completion of Kipkoro Water Project**

Included in other grants and transfers of Kshs.39,495,704 is an amount of Kshs.5,170,000 that was used to finance water projects out of which an amount of Kshs.600,000 was disbursed to the Project Management Committee of Kipkoro Water Project. Records availed for audit review indicated that the project was started in the financial year 2011/2012 and has so far been allocated a total of Kshs.1,650,000 for the following activities:

	<b>Financial Year</b>	<b>Specific activity</b>	<b>Amount (Kshs.)</b>
1	2011/2012	Construction of intake and pump machine	750,000
2	2012/2013	Piping	300,000
3	2015/2016	Purchase of pipes	600,000
		<b>Total</b>	<b>1,650,000</b>

A physical verification of the project on 29 April 2017 confirmed that: the intake works were complete but held no water, the water tank was not on site, all the pipes purchased were stored at the home of the project chairman and the stream where the intake was constructed dried due to insufficient rains.

In the circumstances, the propriety of total expenditure incurred on this project so far could not be confirmed and the community may not realize value for money on the expenditure of Kshs.1,650,000 in respect of the project.

#### **5.0 Road Projects**

The other grants and transfers of Kshs.39,495,704 further include an amount of Kshs.2,000,000 that was disbursed to the project management committee for the purpose of construction of Kimwarer Bridge. However, no expenditure returns from the project management committee were provided for audit verification. The CDF management has explained that the funds were not utilized for the bridge but instead were re-allocated to Kimwarer road. There was no approval of re-allocation of the funds by the CDF Board as required by Section 10(2) of the CDF Act, 2015.

Consequently, the propriety of the expenditure of Kshs.2,000,000 on road projects 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 National Government Constituencies Development Fund – Keiyo South 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 Constituencies Development Fund Act, 2015.

## Other Matter

### 1.0 Budget Performance

During the year under review, the Fund had an annual budget of Kshs.174,060,420 while the actual expenditure amounted to Kshs.109,412,127 resulting to under expenditure of Kshs.64,648,293 or 37% as summarized below:

Item	Budget 2015-2016	Actuals 2015-2016	Under Expenditure	% Under Expenditure
<b>Payments</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Compensation of Employees	3,641,562	1,805,539	1,836,023	50
Use of goods and services	11,752,164	4,491,121	7,261,043	62
Transfer to other govt entities	83,664,287	58,527,717	25,136,570	30
Other Grants and Transfers	68,722,407	39,495,704	29,226,703	43
Other payments-NHIF	5,280,000	5,092,046	187,954	4
Acquisition of assets	1,000,000	0	1,000,000	100
<b>TOTALS</b>	<b>174,060,420</b>	<b>109,412,127</b>	<b>64,648,293</b>	<b>37</b>

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

### 2.0 Projects Implementation

The statement of receipts and payments for the year ended 30 June 2016 reflects Kshs.111,796,001 transfers from CDF Board out of which Kshs.67,403,051 had been disbursed to various projects. A total of one hundred and forty six (146) projects were proposed and approved at an estimated cost of Kshs.67,403,051. Out of these, sixty three (63) projects at an estimated cost of Kshs.22,015,000 were complete, sixty two (62) projects at an estimated cost of Kshs.36,238,051 were

partially complete while twenty one (21) projects with a budget provision of Kshs.9,150,000 had not been initiated as indicated in the table below:

	Project	Projects Activity	Budget (Kshs)	CDF Disbursement (Kshs)	Actual expenditure (Kshs)	Cum.ach (%)	Status	Remarks
<b>Completed projects</b>								
1	Chepkorio polytechnic	Completion of dining Hall ( fixing of doors and windows, plastering screeding )	750,000	750,000	750,000	100	completed	funds have been added to the project and currently they are doing finishing (painting & labelling )
2	Kameston road	Murraming of the road	150,000	150,000	150,000	100	Completed	in use.
3	Kapcheptek pry school	Completion of one classroom (walling, roofing, doors/ windows, plastering)	270,000	270,000	270,000	100	Completed	in use.
4	Chepketeret pry school	finishing of floor (cementing) of a classroom	200,000	200,000	200,000	100	Completed	in use.
5	Kimwogo mixed day sec. School	completion of 2.no classrooms paintings	200,000	200,000	200,000	100	Completed	in use.
6	Kimwogo pry school	Rehabilitation of classrooms(Erecting of pillars and painting )	400,000	400,000	400,000	100	Completed	in use.
7	Kipiriria pry school	Finishing of adm.block painting.	100,000	100,000	100,000	100	Completed	in use.
8	Chemarkach pry school	completion of classroom(doors & windows, plastering, wiring, painting & ceiling)	250,000	250,000	250,000	100	Completed	in use.
9	Kaptagat dispensary	completion of staff house(plastering ,painting ,celling board,window vanes & wiring)	200,000	200,000	200,000	100	Completed	in use.
10	Mokwo pry school	completion of dormitory(plastering, celling, windows, doors, plumbing wiring & painting)	900,000	900,000	900,000	100		in use.
11	Cheptebo primary school	purchase of energy saving cooking pots	350000	350000	350000	100	Completed	in use.
12	Muskut mixed day sec school	completion of 1.no classroom (walling, roofing and all finishes) the slap has been constructed	400,000	400,000	400,000	100	Completed	in use.
13	Muskut mixed day sec school	Construction of an office	350,000	350,000	350,000	100	Completed	in use.
14	Rokocho mixed day sec SCHOOL	Completion Of The Laboratory(Plumbing Work ,Gas System & Painting)	650,000	650,000	650,000	100	Completed	in use.
15	Kimwarer sec. School	Construction of 2.no classroom to completion.	1,000,000	1,000,000	1,000,000	100	Completed	in use.
16	Kowochii pry school	Completion of 2.no.	1,000,000	1,000,000	1,000,000	100	Completed	completed

	Project	Projects Activity	Budget (Kshs)	CDF Disbursement (Kshs)	Actual expenditure (Kshs)	Cum.ach (%)	Status	Remarks
		classrooms, fixing doors & windows panes and painting.						
17	Tulwobei dispensary	refurbishing waiting bay and furnitures	400,000	400,000	400,000	100	completed	in use.
18	Kiptulos dispensary	finishing of staff house(Verandah, grills, plastering, plumbing and toilet facilities)	250,000	250,000	250,000	100	Complete	in use.
19	Kitany pry school	Completion of ECD classroom(keying & painting)	120,000	120,000	120,000	100	Complete	in use.
20	Tulwobei pry school	completion of a library roofing, plastering, door & window fixing and painting	300,000	300,000	300,000	100	Ongoing	completed
21	Kapkenda boarding pry school	Completion of dormitory( painting, plumbing, cutters & window vanes)	200,000	200,000	200,000	100	Ongoing	completed
22	St augustine secondary school	completion of staff house and fencing	200,000	200,000	200,000	100	Ongoing	completed
23	Kapletingi sec school	Construction of two teachers toilets	200,000	200,000	200,000	100	Completed	in use.
24	Kaptarkok pry school	cmpletion of of ECD class. (plastering ,windows & doors, painting & labour cost)	150,000	150,000	150,000	100	Completed	completed
25	Yatiane pry school	Consruction of one classroom	500,000	500,000	500,000	100	Completed	in use.
26	Kapchebutuk pry school.	Completion of one classroom roofing and plastering.	150,000	150,000	150,000	100	Completed	work is at plastering stage.
27	Tinone pry school	completion Plastering and painting of one classroom	200,000	200,000	200,000	100	Completed	in use.
28	Kiptulos sec school	Completion of four classrooms(window s & doors ,ceilling, plastering, wiring and painting	900,000	900,000	900,000	100	completed	in use.
29	Matungen pry school	completion of toilets(plastering, painting & roofing)	125,000	125,000	125,000	100	completed	in use.
30	Werep pry school	purchase of land 3acres	750,000	750,000	750,000	100	completed	processing of title deed
31	St. Augustine secondary school	Completion Of The Laboratory(Gas System & Fume Chamber)	450,000	450,000	450,000	100	complete	in use.
32	Kitany youth polytechnic	Keying and painting of lecture hall	100,000	100,000	100,000	100	complete	in use.
33	Molol water project	Purchase of pipes and laying Chebalkamai to Kapsome village.	95,000	95,000	95,000	100	complete	pipes have been purchased & layed.
34	Soy sec. School	Construction of 2.no classroom to completion.	1,000,000	1,000,000	1,000,000	100	complete	in use.



	Project	Projects Activity	Budget (Kshs)	CDF Disbursement (Kshs)	Actual expenditure (Kshs)	Cum.ach (%)	Status	Remarks
35	Luguitany water project	Building of Gabions,piers and Purchase of pipes	200,000	200,000	200,000	100	complete	completed
36	Kapalwat pry school	Plastering, cementing and painting of two classrooms	500,000	500,000	500,000	100	complete	in use
37	Kipchiloi pry school	Construction of toilets	265,000	265,000	265,000	100	complete	in use
38	Chebirei pry school	Reinforcement of walls of three classrooms	200,000	200,000	200,000	100	complete	completed
39	Kipsanai pry school	Murraming of the road	100,000	100,000	100,000	100	complete	completed
40	Lelboinet pry school	Rehabilitation (Replacing timber with bricks of one classroom.)	300,000	300,000	300,000	100	complete	in use.
41	Nyaru dispensary	Construction of toilet	200,000	200,000	200,000	100	complete	in use.
42	Tilolwo road	Murraming of the road	150,000	150,000	150,000	100	complete	completed
43	Lolgarini mixed day sec. School.	Construction of one classroom to completion.	500,000	500,000	500,000	100	complete	in use.
44	Sawe makiboi water project	Purchase of pipes and laying Sawe to Nyalwa	245,000	245,000	245,000	100	complete	pipes have been laid
45	Simotwo primary school	Completion of classrooms,plastering and painting.	200,000	200,000	200,000	100	complete	in use.
46	Chororget pry school	completion of administration block & 6 classrooms(painting, wiring and plastering)	450,000	450,000	450,000	100	complete	in use.
47	St. Agatha mokwo sec sch	purchase of water heater, installation & plumbing	300,000	300,000	300,000	100	complete	in use
48	Kimamet water project	construction of Water tank & purchase pipes	1,050,000	1,050,000	1,050,000	100	complete	completed
49	Emsea primary school	completion of classroom.(painting, ceiling, fascia board & labour cost)	150,000	150,000	150,000	100	complete	in use.
50	Epke chief's office	Wiring Of Chief's Office	100,000	100,000	100,000	100	complete	completed
51	Kapkokwara cattle dip	Rehabilitation of crush	150,000	150,000	150,000	100	complete	completed
52	Chepkorio pry school	Completion of administration block(roofing and plastering )	200,000	200,000	200,000	100	complete	in use
53	Cherota pry school	Completion of one classroom (walling, doors/windows, plastering)	400,000	400,000	400,000	100	complete	in use
54	Kamelil pry school	Completion of ECD classroom(roofing, plastering)	200,000	200,000	200,000	100	complete	in use
55	Koptega pry school	Completion of ECD classroom(plastering ,doors/windows,Painting )	300,000	300,000	300,000	100	complete	in use

	Project	Projects Activity	Budget (Kshs)	CDF Disbursement (Kshs)	Actual expenditure (Kshs)	Cum.ach (%)	Status	Remarks
56	Samabul pry school	Construction of one classroom to completion.	500,000	500,000	500,000	100	complete	in use
57	Chebior pry school	completion of library(timber for shelves, painting & labour)	100,000	100,000	100,000	100	complete	in use
58	Chemwabul pry school	completion of administration block.(painting, ceiling, facia board & labour cost)	200,000	200,000	200,000	100	complete	in use
59	Kaptitol pry school	Rehabilitation of classrooms replacement Windows(purchase of new windows,labour fixing cement & window vanes)	250,000	250,000	250,000	100	complete	completed
60	Kitany pry school	construction of Toilet ksh150,000	150,000	150,000	150,000	100	complete	in use
61	St.marys sec school kitany	Completion of staff houses(walling, plastering, doors & windows)	800,000	800,000	800,000	100	complete	in use.
62	Kipsaos pry school	rehabilitation of 4 classrooms(electrification, plastering, Keying & painting)	500,000	500,000	500,000	100	complete	in use
63	Kasar pry school	cementng of one classroom	95,000	95,000	95,000	100	complete	completed
				<b>22,015,000</b>				
<b>Partially complete projects</b>								
1	Kaptitol sec school	Completion of lab.(Timber for roofing, plastering, painting, facia board, windows, doors & ceiling)	1,000,000	1,000,000	1,000,000	95	ongoing	funds have been added to the project and currently they are doing finishing (painting & labelling )
2	Kapsoo primary school	Completion Of Administration Block(Walling, Roofing)	700,000	700,000	700,000	95	ongoing	funds have been added to the project and currently they are doing finishing (painting & labelling )
3	Moing water project	constructing of water tank capacity 15,000 litres	540,000	540,000	540,000	95	ongoing	at finishes
4	St.gregory sec. School	Completion of the lab.fittings, plumbing & gas fixing.	400,000	400,000	400,000	95	ongoing	painting & labelling
5	Chop pry school	completion of adm.block, roofing, plastering ,fixing doors & windows and painting	540,000	540,000	540,000	90	ongoing	funds have been added to the project and currently they are doing finishing
6	Chepkosom pry school	Completion of classrooms, plastering and painting.	250,000	250,000	250,000	90	ongoing	at finishing stage.(painting & labelling )
7	Toroplagon pry school	completion of toilets (roofing &	100,000	100,000	100,000	90	ongoing	funds have been added to the

	Project	Projects Activity	Budget (Kshs)	CDF Disbursement (Kshs)	Actual expenditure (Kshs)	Cum.ach (%)	Status	Remarks
		plastering)						project and currently they are doing finishing
8	Ward resource centres	completion of resource centre's, plastering and painting	2,250,000	2,250,000	2,250,000	90	ongoing	at finishing stage.(painting & labelling )
9	Kabechei pry school	Completion of a classroom,walling,roofing and finishes.	450,000	450,000	450,000	90	ongoing	at finishing stage.
10	Kipsanai pry school	Construction of one classroom	500,000	500,000	500,000	90	ongoing	at finishing stage.(painting & labelling )
11	Kapkitony dispensary	Plastering and painting of one room	200,000	200,000	200,000	90	ongoing	at painting
12	Turesia dispensary	fencing of the compound and construction of gate	332,717	332,717	332,717	90	ongoing	Fencing has been done and gate fixed currently doing finishes at the gate
13	Kipsaina inter.pry school	Completion of administration block(Plastering,painting & electricity)	500,000	500,000	500,000	90	ongoing	at painting
14	Senetwo pry school	Rehabilitation (cementing of three classrooms)	300,000	300,000	300,000	90	complete	in use
15	Poywech pry school	Construction of verandah 4.no.classrooms.	100,000	100,000	100,000	90	ongoing	at finishing stage.
16	Kabirirus pry sch	construction of classroom	500,000	500,000	500,000	90	ongoing	at painting
17	Desks	purchase of desks for 36 selected primary school 50 desks for class eight students	2,700,000	2,700,000	2,700,000	90	ongoing	funds have been disbursed to the selected schools and 16 schools have managed to procure the desks and other 20 have procured but not delivered to the schools
18	Keiyo south constituency environment project	Purchase of 30 plastic water tanks of 5000litres planting of trees and beautification of flax centre.	2,280,334	2,280,334	2,280,334	90	ongoing	30 5000lit Plastic tanks have been procured and for the selected institutions
19	Simit dispensary	completion of two rooms(walling,roofing and all finishes)	450,000	450,000	450,000	85	ongoing	at finishes
20	Kaptubei primary school	Construction Of Dining Hall(Slab & Walling and roofing	800,000	800,000	800,000	85	ongoing	funds have been added to the project and currently they are doing the floor
21	Biretwo dispensary	Completion Of Kitchen Fixing Doors, Windows & Plastering.	250,000	250,000	250,000	85	ongoing	the structure is complete except painting
22	Kapng'etik pry school	Completion of administration	250,000	250,000	250,000	80	completed	in use.

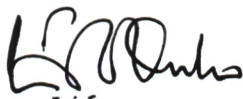
	Project	Projects Activity	Budget (Kshs)	CDF Disbursement (Kshs)	Actual expenditure (Kshs)	Cum.ach (%)	Status	Remarks
		office(Plastering, doors/windows)						
23	Koptega sec school	Completion of dining hall(walling , roofing & plastering)	500,000	500,000	500,000	80	ongoing	funds have been added to the project and currently they are doing the floor
24	Chepsigot resource centre	Fencing And Construction Of The Gate.	200,000	200,000	200,000	80	ongoing	work in progress
25	Kamumbas polytechnic	Purchase Of Doors And Windows To 4.No. Lecture Halls.	750,000	750,000	750,000	80	ongoing	doing plastering
26	Ketigoi sec school	completion of construction of laboratory	300,000	300,000	300,000	80	ongoing	funds have been added to the project and currently they are doing finishing (fixing of lab fittings )
27	Kabawa pry school	Construction of new classroom to completion.	540,000	540,000	540,000	80	ongoing	at plastering
28	Katumoi koimur-chepsirei water project	Purchase of pipes and laying	500,000	500,000	500,000	80	ongoing	laying of pipes is ongoing
29	Kamwago pry school	Completion of a classroom(walling, roofing & plastering and painting)	250,000	250,000	250,000	80	ongoing	at plastering
30	Lolgarini pry school	Construction of toilets.	100,000	100,000	100,000	80	ongoing	at finishes
31	Kipchorwa pry school	Completion of administration block(plastering fixingof doors&windows and painting)	350,000	350,000	350,000	80	ongoing	at plastering
32	Setano pry school	Construction of new classroom to completion.	540,000	540,000	540,000	80	ongoing	at plastering
33	Kewane ecd	Completion Of The Three Classroom (Fixing Of Doors, windows, painting desks and Facia Board)	250,000	250,000	250,000	75	ongoing	work in progress
34	Epke dispensary	Construction Of Marternity Wing.	1,200,000	1,200,000	1,200,000	75	ongoing	fixing the doors
35	Samich community hall	Completion of hall(Roofing, plastering)	300,000	300,000	300,000	70	ongoing	funds have been added to the project and currently they are doing finishing (painting & labelling )
36	Atnas kandie sec school	Completion of laboratory(walling & roofing)	200,000	200,000	200,000	70	ongoing	funds have been added to the project and currently they are doing plastering

	Project	Projects Activity	Budget (Kshs)	CDF Disbursement (Kshs)	Actual expenditure (Kshs)	Cum.ach (%)	Status	Remarks
37	Chepsirei pry school	Completion of a classroom (roofing, fixing doors & windows and painting, flooring of Ecd class .	340,000	340,000	340,000	70	ongoing	at plastering
38	Biwott mixed day sec school	completion of laboratory (walling, roofing and plastering and painting)	1,235,000	1,235,000	1,235,000	60	ongoing	at roofing stage
39	St.joseph kipsaina sec school	Construction of library(foundation & walling),cofunded with PTA	600,000	600,000	600,000	60	ongoing	funds have been added to the project and currently they are doing roofing
40	Kapsowek pry school	Construction of 2.no. classrooms to completion	1,050,000	1,050,000	1,050,000	60	ongoing	at roofing stage
41	Cheboge pry school	completion of a classroom(plastering & painting)	150,000	150,000	150,000	60	ongoing	at roofing stage
42	Kiptegwer dispensary	construction of staff house	500,000	500,000	500,000	60	ongoing	at roofing stage
43	Kibonge pry school	Construction of one classroom to completion.	500,000	500,000	500,000	60	ongoing	at roofing stage
44	Loboan pry school	Construction of one classroom to completion.	500,000	500,000	500,000	60	ongoing	at roofing stage
45	Tambul boarding pry school	Completion of a dormitory	350,000	350,000	350,000	60	ongoing	at roofing stage
46	Tugumoi mixed day sec sch	construction of classroom	500,000	500,000	500,000	60	ongoing	at roofing stage
47	Tugumoi pry school	construction of two classrooms materials worth ksh250,000 available	750,000	750,000	750,000	60	ongoing	at roofing stage
48	Chepsigot primary school	Completion Of Adm.Block (Walling & Roofing and painting	800,000	800,000	800,000	55	ongoing	funds have been added to the project and currently they are doing plastering
49	Biwott pry school	completion of toilets (windows & doors, painting	50,000	50,000	50,000	50	ongoing	work in progress
50	Ketigoi dispensary	Roofing, fixing of doors & windows plastering.	700,000	700,000	700,000	45	ongoing	roofing has been done. Require more funds for completion
51	Kapsamich pry school	Construction of one classroom	500,000	500,000	500,000	40	ongoing	at walling
52	Kapchebelel sec. School	Construction of one classroom to completion.	500,000	500,000	500,000	40	ongoing	at walling
53	Kapchorwa pry school	construction of two classrooms	1,050,000	1,050,000	1,050,000	40	ongoing	at walling
54	Cherota pry school	Construction of pit latrine	100,000	100,000	100,000	40	ongoing	at walling
55	Werep pry school	construction of classroom to completion	500,000	500,000	500,000	40	ongoing	at walling
56	Emsea primary school	Construction of classroom to	500,000	500,000	500,000	40	ongoing	at walling

	Project	Projects Activity	Budget (Kshs)	CDF Disbursement (Kshs)	Actual expenditure (Kshs)	Cum.ach (%)	Status	Remarks
		completion						
57	Kocholwo sec. School	extension of dormitory(stage one-foundation slab)	1,000,000	1,000,000	1,000,000	30	ongoing	at foundation stage
58	Teber pry school	Construction of new classroom to completion.	540,000	540,000	540,000	30	ongoing	at foundation stage
59	Kapkut pry school	Construction of one classroom to completion.	500,000	500,000	500,000	20	ongoing	at foundation stage
60	Kipsaos sec school	construction of two classrooms	1,000,000	1,000,000	1,000,000	20	ongoing	at foundation stage
61	Kombatich pry school	construction of classroom	500,000	500,000	500,000	20	ongoing	at foundation stage
62	Soy chiefs office	Rehabilitation of the Chiefs Office(Renovation of leaking roof, old doors and painting)	150,000	150,000	150,000	20	ongoing	materials at the site
				<b>36,238,051</b>				
<b>Projects not Started</b>								
1	Molol pry school	completion of three classrooms(plastering, fixing window panes & painting)	450,000	450,000	450,000	10	ongoing	At procurement stage
2	Chebirei cattle dip	completion of cattle Dip fencing	100,000	100,000	100,000	10	ongoing	at procurement stage
3	Kamwago cattle dip	Rehabilitation of crush	200,000	200,000	200,000	10	ongoing	at procurement stage
4	Kipkabus forest pry school	construction of classroom to completion	500,000	500,000	500,000	10	ongoing	at procurement stage
5	Charma community cattle dip	Completion of cattle dip(crush and fencing)	120,000	120,000	120,000	10	ongoing	at procurement stage
6	Kiptulos pry school	Completion of classroom(plastering, wiring, painting ) fencing	150,000	150,000	150,000	10	ongoing	at procurement stage
7	Kitany community hall	Construction of metal gate	50,000	50,000	50,000	10	ongoing	at procurement stage
8	Katumoi pry school	Construction of new classroom to completion.	540,000	540,000	540,000	10	ongoing	funds reallocated to completion of ablution block
9	Kamosong pry school	Construction of dormitory (phase one) to be extended in future.	500,000	500,000	500,000	5	new	at procurement stage
10	Mosorto pry school	Construction of classroom (foundation, salap& walling) cofunded with PTA)	300,000	300,000	300,000	5	new	at procurement stage
11	Sitotwo pry school	Construction of dormitory(foundatio n slab), cofunded PTA	300,000	300,000	300,000	5	new	at procurement stage
12	Chebulbul pry school	Construction of one classroom	500,000	500,000	500,000	5	new	at procurement stage
13	Chebulbul pry school	completion of three classrooms(paintin g and	300,000	300,000	300,000	5	ongoing	at procurement stage

	Project	Projects Activity	Budget (Kshs)	CDF Disbursement (Kshs)	Actual expenditure (Kshs)	Cum.ach (%)	Status	Remarks
		wiring)ksh.300,000						
14	Kipkalwa ecd school	Painting of classroom	50,000	50,000	50,000	5	ongoing	at procurement stage
15	Kiptenden pry school	construction of classroom	500,000	500,000	500,000	5	ongoing	at procurement stage
16	Kipyator simit sec school	Construction Of Laboratory -	300,000	300,000	300,000	5	ongoing	at procurement stage
17	Menone primary school	Construction of dormitory (phase one) to be extended in future.	500,000	500,000	500,000	5	ongoing	at procurement stage
18	Chepkorio multipurpose farmers store	construction of multipurpose store	2,000,000	2,000,000	2,000,000	5	ongoing	reallocated to 3 mixed day secondary shools
19	Metkei girls sec school	construction of two classrooms	1,000,000	1,000,000	1,000,000	0	ongoing	Reallocation has been approved to construction of metal water tank.
20	Kapchemwor ecd	purchase of land 1acre	250,000	250,000	250,000	0	ongoing	Reallocated to menone primary school.
21	Koimur mixed day sec. School	Construction of new classroom to completion.	540,000	540,000	540,000	0	ongoing	funds reallocated to koimur primary school for completion of dormitory
				9,150,000				
<b>TOTALS FOR 2015/2016 F/Y</b>				<b>67,403,051</b>				

The management of the Fund should implement and complete all the projects planned for the year for better delivery of services to the people of the Constituency. Projects which are not implemented as planned impact negatively on the delivery of services to the people of Keiyo South Constituency or there may be need for the Fund management to re-look at its budget formulation with a view to focusing on priority areas.



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

**Nairobi**

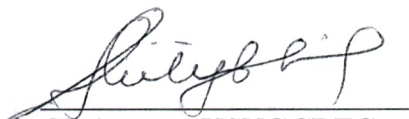
**28 September 2017**


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

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	111,796,001.00	98,763,765.70
Proceeds from Sale of Assets	2	-	
Other Receipts	3	417,020.00	
<b>TOTAL RECEIPTS</b>		<b>112,213,021.00</b>	<b>98,763,765.70</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,805,539.00	2,116,283.00
Use of goods and services	5	4,491,121.00	4,376,677.00
Transfers to Other Government Units	6	58,527,717.00	51,691,190.00
Other grants and transfers	7	39,495,704.00	44,193,580.80
Acquisition of Assets	8	5,092,046.00	263,000.00
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>109,412,127.00</b>	<b>102,640,730.80</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. Keiyo South NGCDF financial statements were approved on 8<sup>th</sup> September, 2016. and signed by:

  
**Chairman - KSNGCDFC**

  
**Fund Account Manager**





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

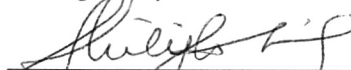
**Reports and Financial Statements**


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

**V. STATEMENT OF FINANCIAL ASSETS**

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	8,048,597.00	5,247,703
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>8,048,597.00</b>	<b>5,247,703</b>
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd 1st July...	13	5,247,703.00	
Surplus/Deficit for the year		2,800,894.00	(3,876,965)
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		<b>8,048,597.00.00</b>	<b>(3,876,965)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Keiyo South NGCDF financial statements were approved on 8<sup>th</sup> September, 2016. and signed by:

  
Chairman - KSNGCDFC

  
Fund Account Manager



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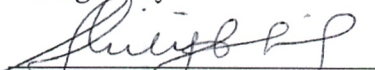
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KEIYO SOUTH  
CONSTITUENCY**


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

**VI. STATEMENT OF CASHFLOW**

		2015 - 2016	2014 - 2015
<b>Receipts for operating income</b>			
Transfers from CDF Board	1	111,796,001.00	98,763,765.70
Other Receipts	3	417,020.00	-
		<b>112,213,021.00</b>	<b>98,763,765.70</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,805,539.00	2,116,283.00
Use of goods and services	5	4,491,121.00	4,376,677.00
Transfers to Other Government Units	6	58,527,717.00	51,691,190.00
Other grants and transfers	7	39,495,704.00	44,193,580.80
Other Payments	9	-	-
		<b>104,320,081.00</b>	<b>102,377,730.80</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	-	-
<b>Net cash flow from operating activities</b>		<b>7,892,940.00</b>	<b>(3,613,965.10)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(5,092,046)	(263,000.00)
<b>Net cash flows from Investing Activities</b>		<b>(5,092,046)</b>	<b>(263,000.00)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>2,800,894.00</b>	<b>(3,876,965.10)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>5,247,703.00</b>	<b>9,124,669.20</b>
<b>Cash and cash equivalent at END of the year</b>		<b>8,048,597.00</b>	<b>5,247,704.10</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Keiyo South NGCDF financial statements were approved on 8<sup>th</sup> September, 2016. and signed by:

  
Chairman KSNCGDFC

  
Fund Account Manager



**CONSTITUENCIES DEVELOPMENT FUND KEIYO SOUTH 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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	114,016,716.00	60,043,704	174,060,420	111,796,001	62,264,419	64.2%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	417,020	(417,020)	
<b>TOTAL</b>	<b>114,016,716</b>	<b>60,043,704</b>	<b>174,060,420</b>	<b>112,213,021</b>	<b>61,847,399</b>	<b>64.5%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,712,047.00	929,515	3,641,562	1,805,539	1,836,023	49.6%
Use of goods and services	7,269,458.00	4,482,706	11,752,164	4,491,121	7,261,043	38.2%
Transfers to Other Government Units	55,772,717.00	27,891,570	83,664,287	58,527,717	25,136,570	70.0%
Other grants and transfers	47,482,494.00	21,239,913	68,722,407	39,495,704	29,226,703	57.5%
Acquisition of Assets	280,000.00	5,000,000	5,280,000	5,092,046	187,954	96.4%
Other Payments	500,000.00	500,000	1,000,000	-	1,000,000	0.0%
<b>TOTAL</b>	<b>114,016,716</b>	<b>60,043,704</b>	<b>174,060,420</b>	<b>109,412,127</b>	<b>64,648,293</b>	<b>62.9%</b>



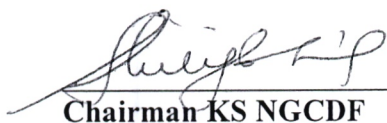
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KEIYO SOUTH  
CONSTITUENCY**

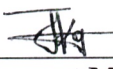
**Reports and Financial Statements  
For the year ended June 30, 2016**

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- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]
- i. An amount of ksh 417,020 captured under other receipts are funds recalled from PMC account of Tambul Polytechnic of Ksh 363,500 and cash deposit of ksh 53,520 being unutilized administration funds.
- (b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]
- i. **Compensation of Employees;** this amount is inclusive Gratuity of employees which payable on expiry of their contract in this case January 2017.
  - ii. **Use of goods and services;** during the financial year from 19<sup>th</sup> February,2016 to 1<sup>st</sup> June,2016 committee term lapse with the inauguration of New NGCDF act 2015 which affected the activities of the committee hence the underutilization of funds.
  - iii. **Other Payments:** this amount is for Audit fee and it utilization has not been approved by NGCDFB.

The Keiyo South NGCDF financial statements were approved on 8<sup>th</sup> September, 2016 and signed by:

  
Chairman KS NGCDF

  
Fund Account Manager





## **VIII. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

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

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

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

### **2. Recognition of revenue and expenses**

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

### **3. In-kind contributions**

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

### **4. Cash and cash equivalents**

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



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

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**SIGNIFICANT ACCOUNTING POLICIES**

**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 – KEIYO SOUTH CONSTITUENCY**  
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**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
	AIE NO...		
Normal Allocation	796176	26,898,000.50	44,967,764.40
	796216	16,898,000.50	25,898,000.50
	796184	1,000,000.00	16,138,800.00
	724183	10,000,000.00	11,759,200.80
	796430	20,000,000.00	
	820805	20,000,000.00	
	820967	17,000,000.00	
Conditional grants			-
	AIE NO...	-	
Receipt from other Constituency	AIE NO...	-	
<b>TOTAL</b>		<b>111,796,001.00</b>	<b>98,763,765.70</b>

**2. PROCEEDS FROM SALE OF ASSETS**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KEIYO  
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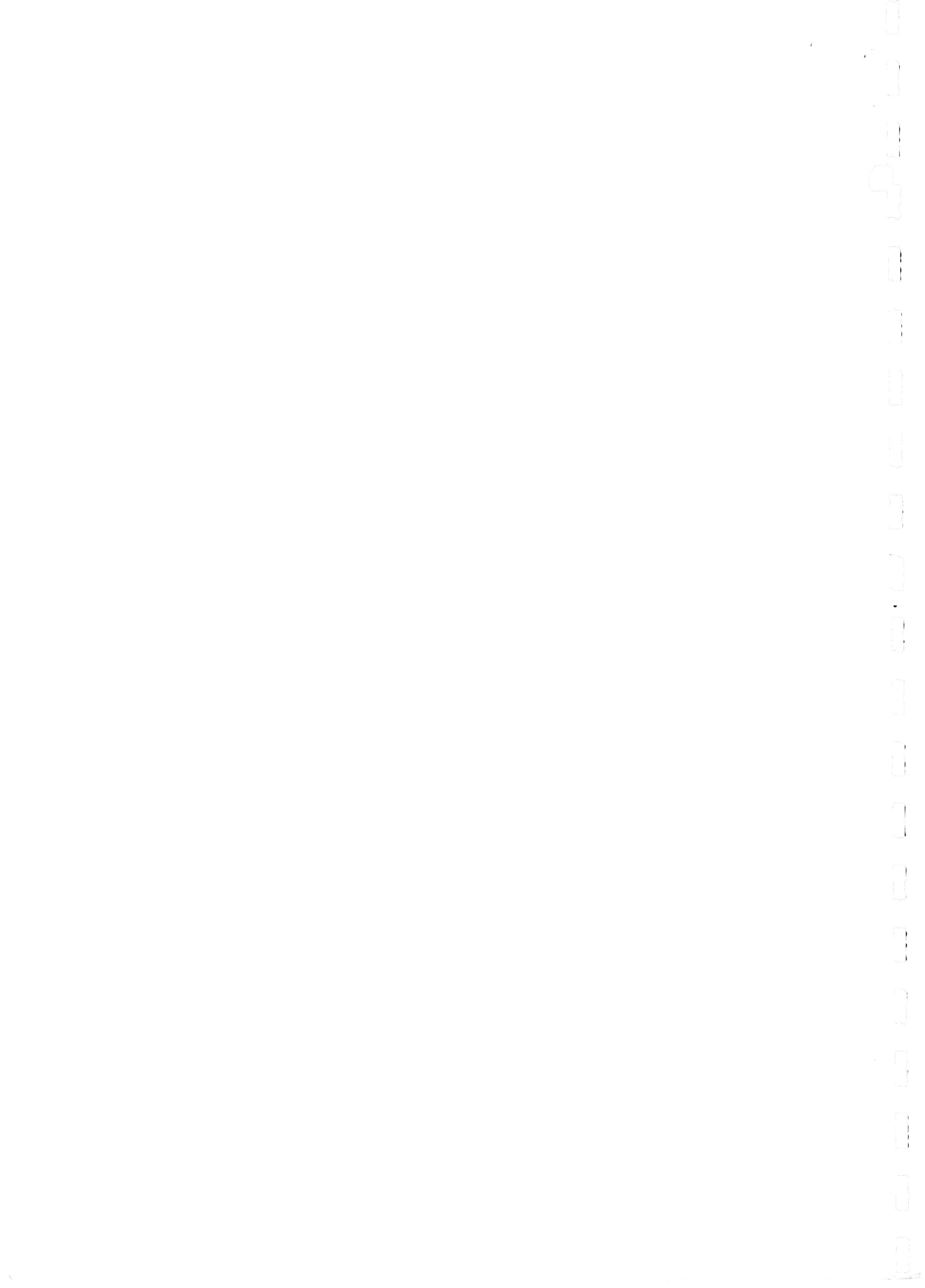
NOTES TO THE FINANCIAL STATEMENTS (Continued)

**3. OTHER RECEPTS**

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Interest Received	-	-
Other Receipts Not Classified Elsewhere (recalled funds from project & cash deposit of unutilized imprest)	417,020.00	-
<b>Total</b>	<b>417,020.00</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	1,204,189.00	1,374,772.00
Basic wages of casual labour	24,950.00	35,350.00
<b>Personal allowances paid as part of salary</b>	-	-
House allowance	266,000.00	206,500.00
Transport allowance	266,000.00	206,500.00
Leave allowance	28,000.00	-
Other personnel payments	-	-
Employer contribution to NSSF gratuity	15,400.00	17,400.00
	-	275,761.00
<b>Total</b>	<b>1,805,539.00</b>	<b>2,116,283.00</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KEIYO  
SOUTH CONSTITUENCY  
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**5. USE OF GOODS AND SERVICES**

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	41,459.00	155,494.00
Office rent		-
Communication, supplies and services	141,000.00	43,040.00
Domestic travel and subsistence	40,000.00	43,650.00
Printing, advertising and information supplies & services	29,890.00	255,000.00
Rentals of produced assets	-	
Training expenses	783,185.00	449,500.00
Hospitality supplies and services	41,690.00	82,256.00
Other committee expenses	518,177.00	1,287,000.00
Committee allowance	2,340,000.00	844,665.00
Insurance costs		
Specialised materials and services		
Office and general supplies and services	152,643.00	134,716.00
Fuel ,oil & lubricants	200,000.00	381,500.00
Other operating expenses	125,728.00	160,080.00
Routine maintenance – vehicles and other transport equipment	77,349.00	539,776.00
Routine maintenance – other assets	-	
	-	
<b>Total</b>	<b>4,491,121.00</b>	<b>4,376,677.00</b>

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to primary schools	25,110,000.00	29,152,431.00
Transfers to secondary schools	15,535,000.00	13,015,000.00
Transfers to Tertiary institutions	11,600,000.00	700,000.00
Transfers to Health institutions	6,282,717.00	8,823,759.00
<b>TOTAL</b>	<b>58,527,717.00</b>	<b>51,691,190.00</b>





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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KEIYO  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**7. OTHER GRANTS AND OTHER PAYMENTS**

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary -Secondary	9,266,266.00	4,333,021.00
Bursary -Tertiary	6,721,538.00	10,197,176.00
Bursary-Special schools	46,150.00	-
Mocks & CAT	500,000.00	992,000.00
water	5,170,000.00	5,392,000.00
Agriculture (food security)	150,000.00	750,000.00
Electricity projects	-	-
Security	6,375,000.00	9,359,263.80
Roads	3,950,000.00	1,650,000.00
Sports	2,100,000.00	1,909,270.00
Other capital grants and transfer	1,556,750.00	3,750,850.00
Emergency Projects (specify)	3,660,000.00	5,860,000.00
<b>Total</b>	<b>39,495,704.00</b>	<b>44,193,580.80</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KEIYO  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**8. ACQUISITION OF ASSETS**

<u>Non Financial Assets</u>		2015 - 2016	2014 - 2015
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings		-	
Refurbishment of Buildings		-	
Purchase of Vehicles		5,092,046.00	
Purchase of Bicycles & Motorcycles		-	
Overhaul of Vehicles		-	
Purchase of Office furniture and fittings		-	75,000.00
Purchase of computers ,printers and other IT equipments		-	188,000.00
Purchase of photocopier		-	
Purchase of other office equipments		-	
Purchase of soft ware		-	
Acquisition of Land		-	
<b>Total</b>		<b>5,092,046.00</b>	<b>263,000.00</b>



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

**Reports and Financial Statements**

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**9. OTHER PAYMENTS**

Other Payments			
specify		-	-
specify		-	-
specify		-	-
<b>TOTAL</b>		-	-

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

Name of Bank, Account No. & currency	2015 - 2016	2014 - 2015
	Kshs (30/6/2016)	Kshs (30/6/2015)
<i>KCB Iten Branch 1103235605</i>	8,048,597.10	
<b>Total</b>	<b>8,048,597.10</b>	
<b>10B: CASH IN HAND)</b>		
	2015 - 2016	2014 - 2015
	Kshs (30/6/2016)	Kshs (30/6/2015)
Location 1	-	-
Location 2	-	-
Location 3	-	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KEIYO  
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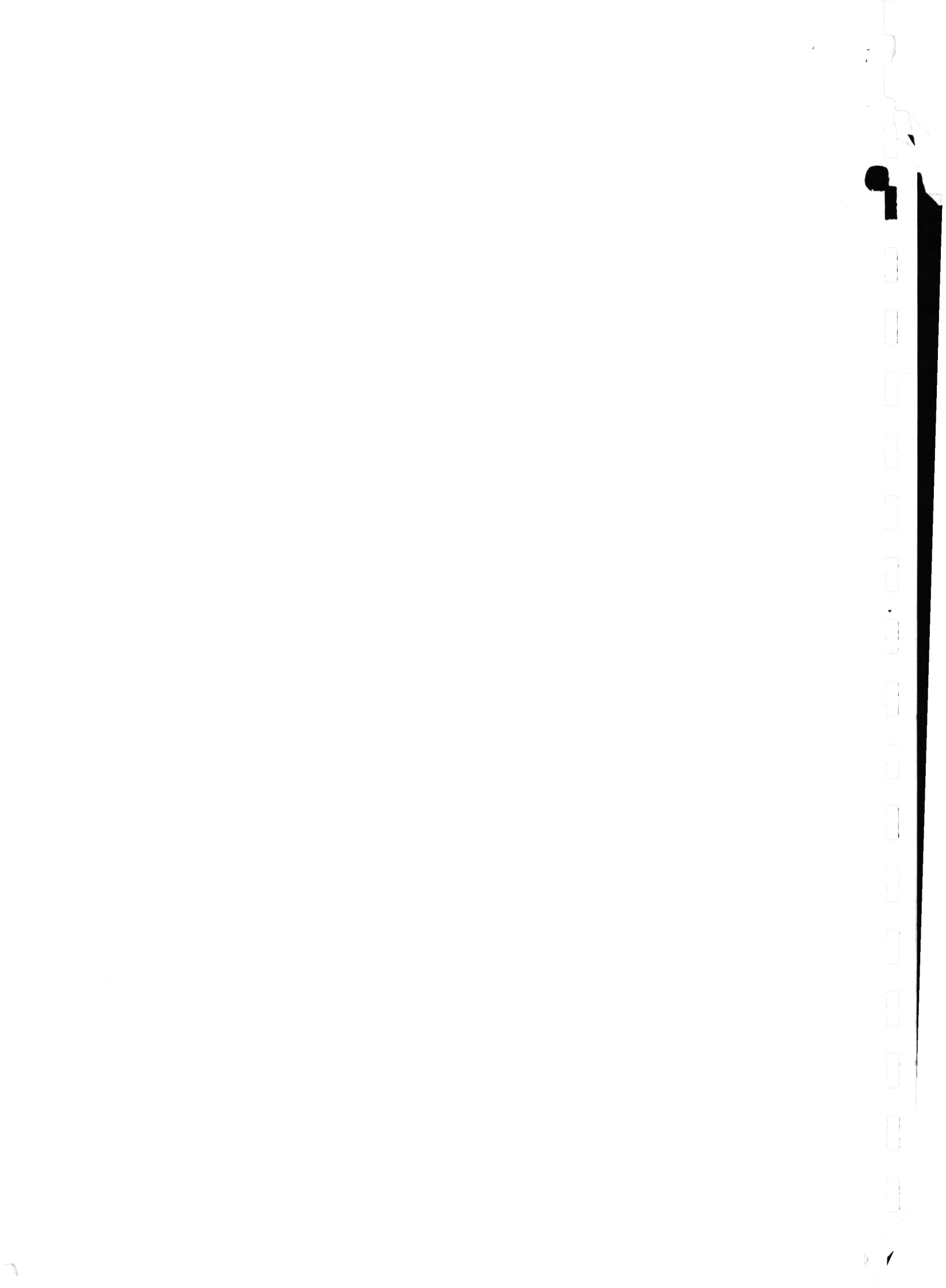
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**11: OUTSTANDING IMPRESTS**

<i>Name of Officer</i>		Amount Taken	Amount Surrendered	Balance (30/6/2015)	2014/2015
	Date imprest taken	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
			-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
12 Retention					
Supplier/Contractor	PV no	2015 - 2016	2014 - 2015		





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KEIYO  
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**13. BALANCES BROUGHT FORWARD**

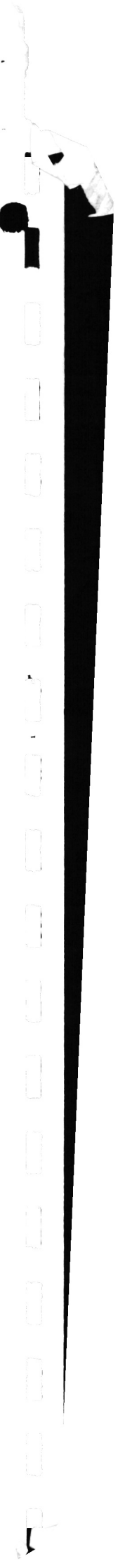
		2015 - 2016	2014 - 2015	
		Kshs (1//7/2015)	Kshs (1/7/2014)	
Bank accounts		-		
Cash in hand		-		
Imprest				
<b>Total</b>		-		

**14. PRIOR YEAR ADJUSTMENTS**

		2015 - 2016	2014 - 2015	
		Kshs	Kshs	
Bank accounts				
Cash in hand		-		
Imprest		-		
		-		
<b>Total</b>		-		

**15. OTHER IMPORTANT DISCLOSURES**

		2015 - 2016	2014 - 2015	
		Kshs	Kshs	
Construction of buildings		-	-	
Construction of civil works		-	-	
Supply of goods		-	-	
Supply of services		-	-	
<b>TOTAL</b>		-	-	



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

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**15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

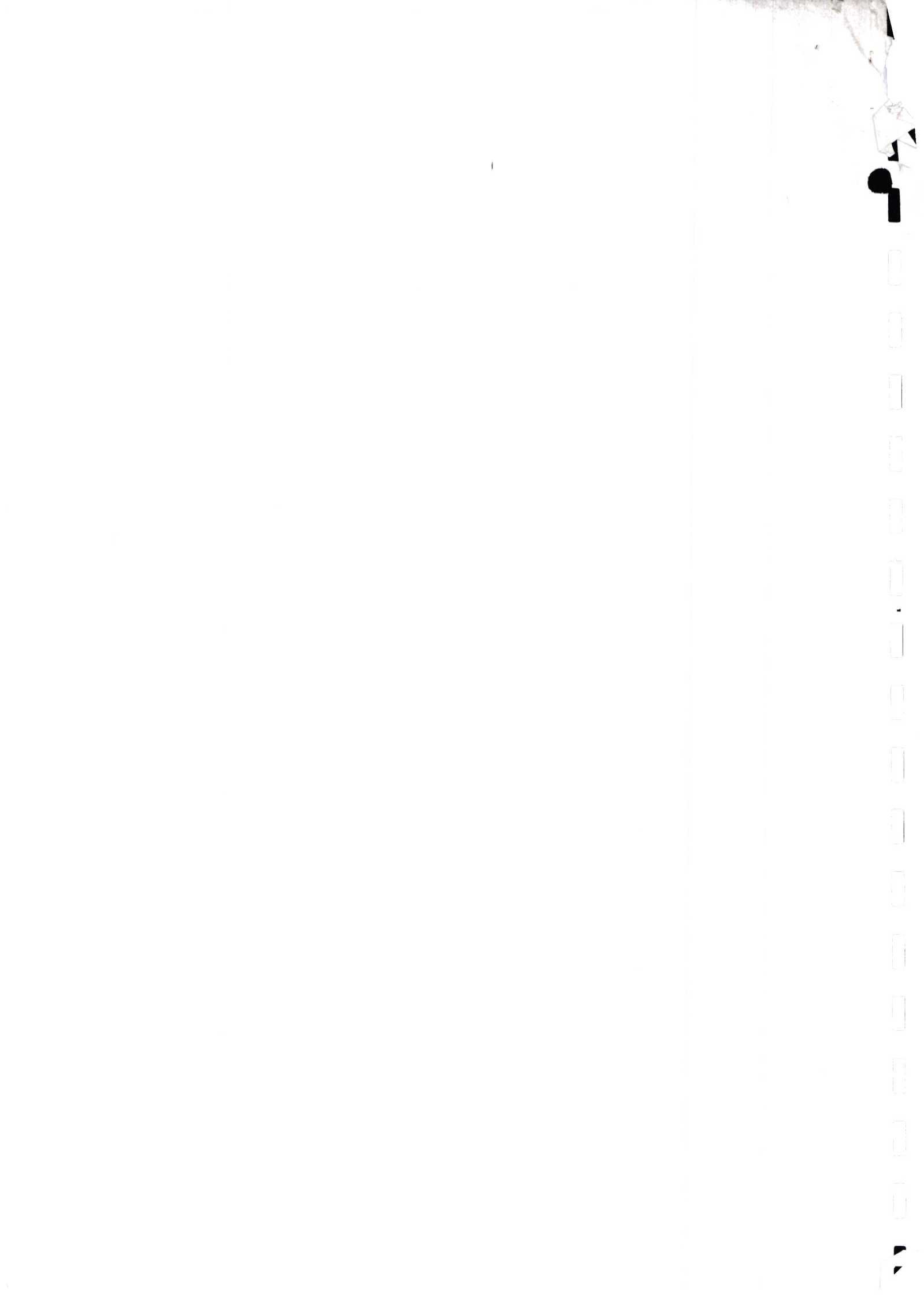
		2015 - 2016	2014 - 2015	
		Kshs	Kshs	
Construction of buildings		-	-	
Construction of civil works		-	-	
Supply of goods		-	-	
Supply of services		-	-	
<b>TOTAL</b>		-	-	

**15.2: PENDING STAFF PAYABLES (See Annex 2)**

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

**15.3: OTHER PENDING PAYABLES (See Annex 3)**

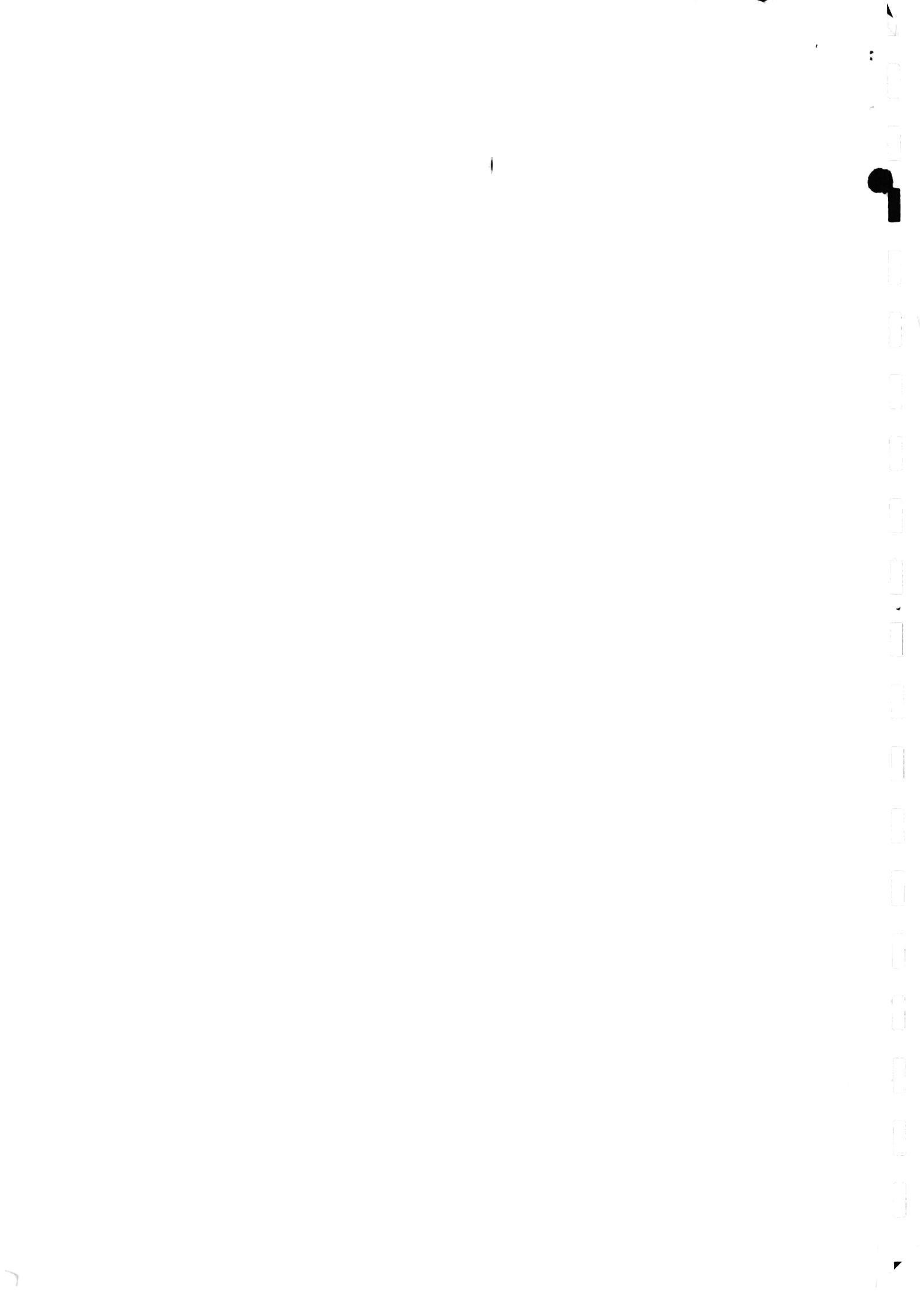
		Kshs	Kshs	
Amounts due to other Government entities (see attached list)		19,181,000.00	-	
Amounts due to other grants and other transfers (see attached list)		30,575,344.00	-	
Others (specify)		780,000.00	-	
		<b>50,536,344.00</b>	-	



**NATIONAL GOVERNMENT ENTITY - (Keiyo south CDF)**  
**Reports and Financial Statements**  
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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

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



ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

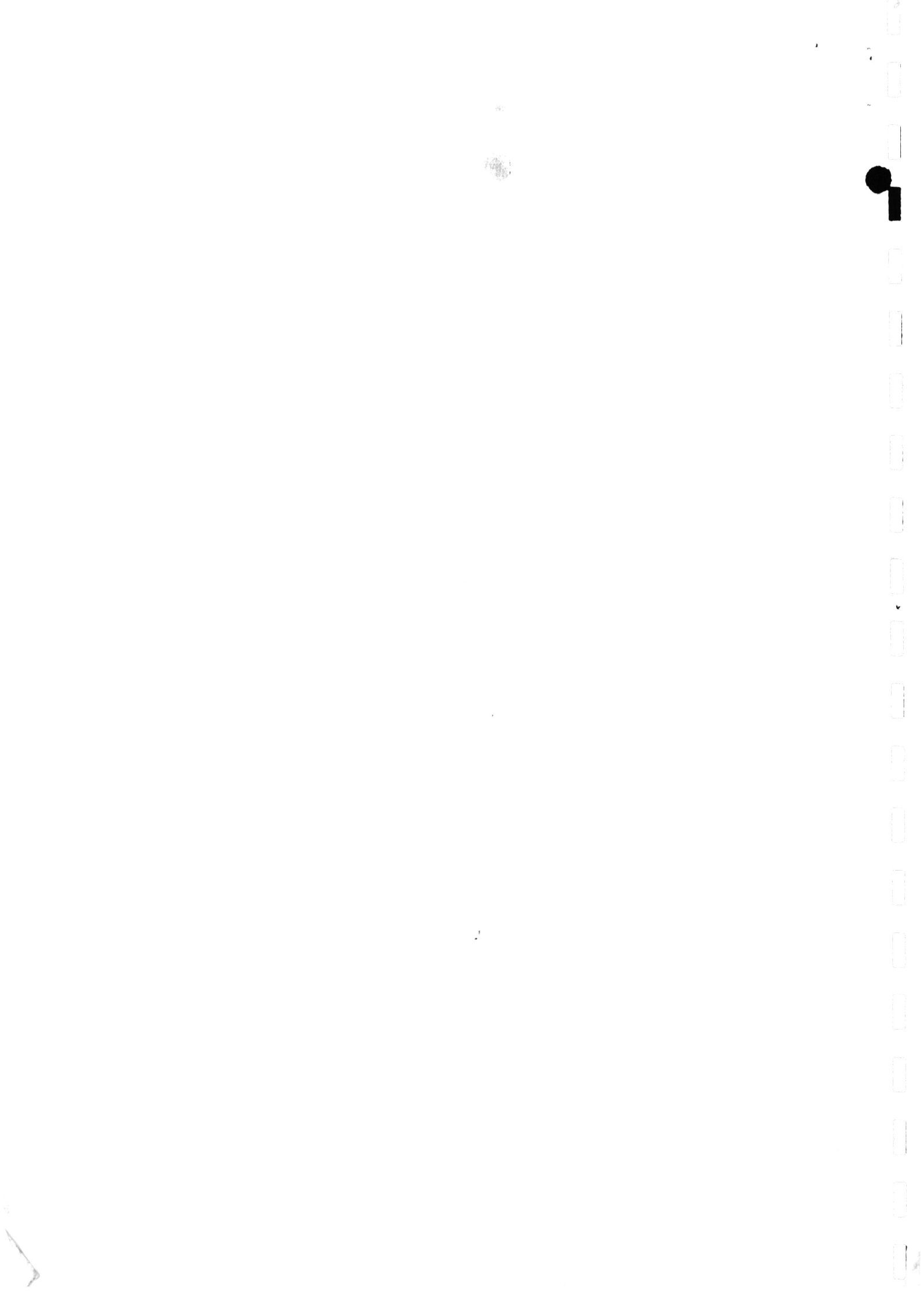
Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10. Gratuity		1,290,000	30/01/2017	-	1,290,000	1,290,000	to paid in january2017
10.							
11.							
<b>Sub-Total</b>							
<b>Grand Total</b>							





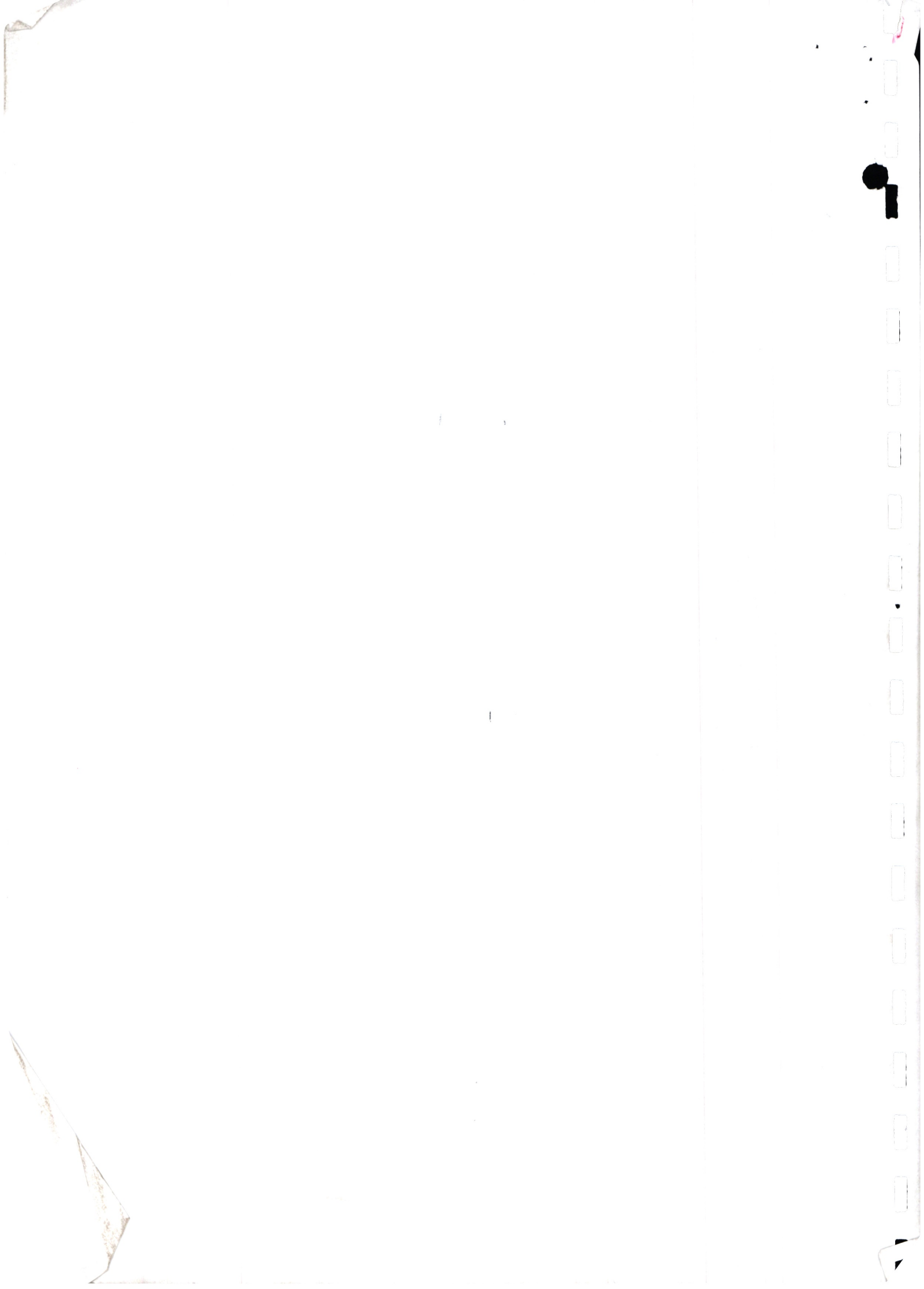
ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2,015	Outstanding Balance 2,014	Comments
		a	b	c	d=a-c		
<b>Amounts due to other Government entities</b>							
1. Transfers to primary schools		13,005,000.00					
2. Transfers to secondary schools		6,176,000.00					
3. Transfers to Tertiary institutions		-					
4. Transfers to Health institutions		-					
<b>Sub-Total</b>		<b>19,181,000.00</b>					
5. Bursary -Secondary		1,191,770.00					
6. Bursary -Tertiary		14,781,080.00					
7. Bursary-Special schools		-					
8. Mocks & CAT		2,504,179.00					
9. water		-					
10. Agriculture (food security)		2,570,000.00					
11. Electricity projects		-					
12. Security		500,000.00					



**NATIONAL GOVERNMENT ENTITY - (Keiyo south CDF)**  
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13.Roads		-					
14.Sports		1,780,334.00					
15.Environment		2,280,334.00					
16.Emergency Projects (specify)		4,967,647.00					
<b>Sub-Total</b>		<b>30,575,344.00</b>					
<b>Others (specify)</b>							
17.Audit fee		500,000.00					
18.purchase of computers & equipments		280,000.00					
<b>Sub-Total</b>		<b>780,000.00</b>					
<b>Grand Total</b>		<b>50,536,344.00</b>					



**NATIONAL GOVERNMENT ENTITY - (Keiyo south CDF)**  
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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2014/15
Land	520,000.00	520,000.00
Buildings and structures	8,380,295.00	8,380,295.00
Transport equipment	8,297,696.00	3,205,650.00
Office equipment, furniture and fittings	323,127.00	323,127.00
ICT Equipment, Software and Other ICT Assets	400,000.00	400,000.00
Other Machinery and Equipment	188,000.00	188,000.00
Heritage and cultural assets	-	-
Intangible assets	-	-
<b>Total</b>	<b>18,109,118.00</b>	<b>13,017,072.00</b>

Prepared by:



**Caren Jeruto**  
**Fund Account Manager**  
**Keiyo South**

