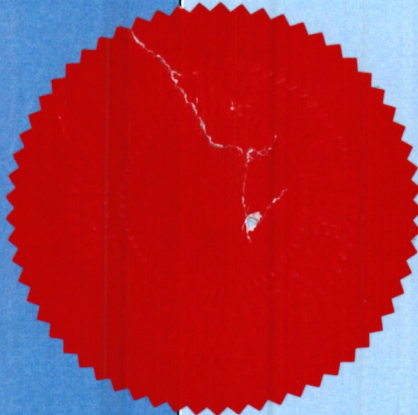
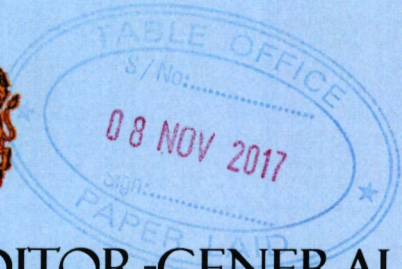


REPUBLIC OF KENYA

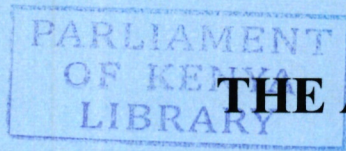


OFFICE OF THE AUDITOR-GENERAL

*Paper laid by Com
Wednesday 8/11/17
Afternoon
sitting
Pepk*

REPORT

OF

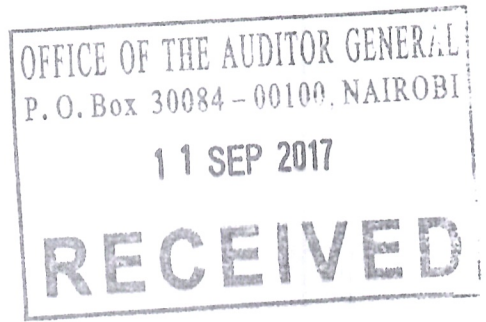


THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
MARAkwET WEST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2016**



NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST

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)

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NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY
Reports and Financial Statements for the year ended June 30, 2016.

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the NG-CDF Act, 2015. The NG-CDF Act, 2015 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

Key Management

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

NG-Constituencies Development Fund Board (CDFB)

NG-Constituency Development Fund Committee (CDFC)

Fiduciary Management

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

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Florence Kipro
3.	District Accountant	Alison Mkangula

Fiduciary Oversight Arrangements

List of the CDFC as gazetted

1. Joel Kiplal - Chairperson
2. Isabella Kaino - Member
3. Absolom Komen - Member
4. Joseph Sirma - Member
5. Asca Rotich - Member
6. Ronald Rutto - Member
7. John Kosgei - Member
8. Judith kipchumba - Member

Entity Headquarters

Marakwet West NG- CDF Office

P.O. Box 110- 30705

CDF Plaza

1st Floor

Kapsowar, KENYA

NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY
Reports and Financial Statements for the year ended June 30, 2016.

Entity Contacts

cdfmarakwetwest@cdf.go.ke
Telephone: (254) 0721-416952
E-mail: marakwetwest@cdf.go.ke
Website: www.go.ke

Entity Bankers

Marakwet West NG-Constituency Development Fund
A/C No.01021028521200
National Bank of Kenya
Eldoret Branch.
A/C No.1570263526464
Equity Bank,
Kapsowar Branch.

Independent Auditors

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

Principal Legal Adviser

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

**II. FORWARD BY THE CHAIRMAN MARAKWET WEST NG-CONSTITUENCY DEVELOPMENT
FUND COMMITTEE**

Marakwet West national Government constituency development fund in the financial year 2015/16 was allocated kshs 118,085,619.00 (one hundred and eighteen million, eighty five thousand, six hundred and nineteen shillings by NG-CDFB. During the financial year kshs 59,000,000 was disbursed to the constituency by end of June 2016. This left a balance of kshs 59,085,619 as funds due to the constituency from the NG-CDF board to fund the various projects as per our budget. This represents 50% of the total budget. In the year ended transfers to other government entities took kshs 55,743,332 accounting for 70 % of its allocation. Other grants took kshs 39,534,371 accounting for 38% of its allocation. The ng-cdfc was able to disburse the funds to the project management committees as soon as the funds were available. The projects implemented by the pmcs are at various stages of completion. The bursary for the financial year has been paid over 99% of its allocation as at end of the financial year.

The project management committee is the model used in the constituency for the implementation of projects. In the year ended most of the were completed within the stipulated time.

For the year ended some of the projects on budget had not received funds due to the delay of release of funds by ng- cdf board. The board should try to release funds within the financial year to enable the cdf implement its projects as budgeted within the financial year.

Joel K. Kiplal
CHAIRMAN NG-CDFC



III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

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

The Fund Account Manager in charge of the Marakwet West NG- CDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year 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 constituency; (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 constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

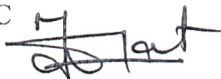
The Fund Account Manager in charge of the Marakwet West NG- CDF accepts responsibility for the Marakwet West financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting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

The Fund Account Manager in charge of the Marakwet West NG- CDF confirms that the entity has complied fully with applicable Government Regulations and that the Constituency'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 Fund Account Manager confirms that the Constituency'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 Marakwet West NG- CDF financial statements were approved and signed on 30th June, 2016.

Joel Kiplal
Chairman – NG-CDFC



Florence J. Kiprof
Fund Account Manager





OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Marakwet West Constituency set out on pages 6 to 21, 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 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 Transfers from Other Government Units

1.1 Transfers from CDF Board

The statement of receipts and payments reflects a transfer from CDF Board of Kshs.114,700,863 for the year ended 30 June 2016. However, the CDF Board records availed for audit review shows that an amount of Kshs.118,085,619 was disbursed to the Fund during the year under review resulting in unexplained difference of Kshs.3,384,756.

Consequently, the accuracy and completeness of the transfers from the CDF Board of Kshs.114,700,863 could not be confirmed.

2.0 Cash and Cash Equivalents

The statement of financial assets reflects bank balance of Kshs.22,757,768 as at 30 June 2016. Included in this balance is an amount of Kshs.18,155,404 in respect of the account at Equity Bank. A review of the bank reconciliation statement for the month of June 2016 for the account indicated un-presented cheques amounting to Kshs.4,959,955 out of which cheques amounting to Kshs.7,944 had become stale but had not been reversed in the cash book. Further, no information was availed for audit review to indicate the dates when the balance of the un-presented cheques totalling to Kshs.4,867,899 were subsequently cleared by the bank. Consequently, the accuracy and completeness of the bank balance figure of Kshs.18,155,404 could not be confirmed.

3.0 Transfers to Other Government Entities

3.1 Unsupported Payments

The statement of receipts and payments for the year ended 30 June 2016 reflects transfers to other government entities figure of Kshs.56,407,356 which include transfer to primary schools figure of Kshs.18,587,931 and transfer to secondary schools figure of Kshs.16,356,666. However, out of total transfers of Kshs.34,944,597, payment vouchers and supporting documents for an amount of Kshs.1,556,666 were not provided for audit review as detailed below:

No.	Item	Total Expenditure (Kshs)	Supported Expenditure (Kshs)	Unsupported Expenditure (Kshs)
1	Transfers to Primary Schools	18,587,931	17,187,931	1,400,000
2	Transfers to Secondary schools	16,356,666	16,200,000	156,666
	Total	34,944,597	33,387,931	1,556,666

Consequently, the propriety of the expenditure of Kshs.1,556,666 on transfers to other government entities could not be confirmed.

4.0 Other Grants and Transfers

4.1 Bursary Disbursement

Included in other grants and transfers figure of Kshs.42,326,062 as disclosed under note 6 to the financial statements is bursaries totalling Kshs.24,510,335 comprising of disbursements of Kshs.11,000,000 to secondary schools and Kshs.13,510,355 to tertiary institutions. However, the minutes of the bursary sub-committee indicating how the beneficiaries were identified and evidence indicating that two members of whom one should be 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 of Kshs.24,510,335 could not be confirmed.

5.0 Construction of Cereals Store at Kapcherop

Also included in other grants and transfers figure of Kshs.42,326,062 is food security amount of Kshs.4,832,273 out of which Kshs.3,965,818 was paid to a Contractor for the construction of a 5000 × 90Kg bags capacity cereals store at a contract price of Kshs.9,039,660. However available information revealed that the contractor has been paid a total of Kshs.12,965,570 resulting to contract variation of Kshs.3,926,159 or 43% contrary to section 47(b) of Public Procurement and Disposal Act 2005 and regulations of 2013 which requires any variation of a contract shall be effective if and only if the variation for works does not exceed 25% of the original contract price. Further, no evidence of approval of the contract variation was provided for audit verification. In addition, the management has not indicated the commencement date, contract period and the date of completion of the contract. Further the project status report was not availed for audit review. It has therefore not been possible to confirm whether the contract is within the contract period. Under the circumstances, the propriety and validity of the amount of Kshs.12,965,570 so far spent on the construction of cereal store at Kacherop could not be confirmed.

6.0 Unaccounted for Funds

6.1 Kapsait Water Project

In addition, other grants and transfers of Kshs.42,326,062 includes an amount of Kshs.1,700,000 that was used to finance water projects out of which Kshs.400,000 was disbursed to the Project Management Committee of Kapsait Water Project.

Available information revealed that the project was started in the financial year 2010/2011 and a total of Kshs.2,600,000 has been allocated for the following activities as shown below;-

	Financial Year	Specific activity	Amount (Kshs)
1	2010/2011	Construction of intake, piping and mortar engine	800,000
2	2011/2012	Purchase of Water Generator	800,000
3	2012/2013	Construction of intake	600,000
4	2015/2016	Completion of Water tank	400,000
		Total	2,600,000

A further review of the project file indicated that the Project Management Committee had on 8th October 2013 and 10 October 2013 vide Min 03/10/2013 and Min 02/10/2013 respectively resolved that Kshs.600,000 allocated in 2012/2013 financial year would be used for construction of a water tank and that the sand, gravel and stones be first transported to the proposed site as the funds would not be sufficient to complete the water tank. It was noted that the Kshs.600,000 had been allocated for construction of an already existing intake which cast doubt on the propriety of the process of the project identification, approval and subsequent funding.

A physical verification of the project on 16 May 2017 confirmed that the construction of the water tank had not commenced in spite of the disbursement of Kshs.400,000 for the purpose.

Consequently, the propriety of the expenditure of Kshs.2,600,000 so far allocated for various activities of the project could not be confirmed.

6.2 Kipkundul AP Line Fencing Project

Included also in other grants and other transfers figure of Kshs.42,326,062 is an amount of Kshs.2,930,000 in respect of security payments out of which an amount of Kshs.350,000 was disbursed to the Project Management Committee (PMC) of Kipkundul AP Line for the purpose of fencing of the camp.

Available information revealed that in the financial year 2013/2014 an amount of Kshs.800,000 was allocated to construct two (2) Administration Police houses and another Kshs.350,000 in financial year 2015/2016 for fencing.

However, a physical verification of the project on 16 May 2017 confirmed that the fence was not done in spite of the fact that the funds had been disbursed. The management has explained that the Kshs.350,000 for fencing was utilized to complete the Administration police houses and construct a pit latrine. However, no approval of the Board was provided for this re-allocation as required under Section 10(2) of the CDF Act 2015 that stipulates that funds allocated for a particular project shall remain allocated for the same project and may only be re-allocated for any other purpose during the financial year with the approval of the Board. The management was therefore in breach of the law and the propriety of expenditure of Kshs.350,000 could not be confirmed.

7.0 Irregular Procurement of Consultancy Services

Included in other grants and other transfers of Kshs.42,326,062 also is an amount of Kshs.480,000 paid to a management consultants company for the provision of consultancy services for preparation of the Strategic Plan. Available information revealed

that the CDF management awarded the firm the tender at a contract sum of Kshs.1,600,000. However, procurement documents such as a notice inviting interested persons to submit expressions of interest were not provided to show which method was used to procure this service. Further, the management has not provided evidence that the firm had the qualification, capability, experience and resources to provide consultancy services.

Consequently, the propriety of the payment of Kshs.480,000 on consultancy services 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 Constituencies Development Fund - Marakwet West 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 approved budget of Kshs.173,786,482. During the same period, the Fund incurred expenditure of Kshs.105,730,472 or 61% of the approved budget resulting to under-expenditure of Kshs.68,056,010 or 39% of the approved budget as detailed below:

Receipts	Final Budget	Actual on Comparable basis	Variance	%
Approved Budget	173,786,482	114,700,863	59,085,619	34
Payments				
Compensation of Employees	2,492,812	1,719,817	772,993	31
Use of goods and services	4,524,260	1,728,973	2,795,287	62
Committee expenses	4,348,000	2,719,600	1,628,400	37
Transfer to other government entities	86,713,332	56,407,356	30,305,976	35
Other Grants and Transfers	61,600,630	42,326,062	19,274,568	31
Social security benefits	53,400	38,400	15,000	28
Other payments-NHIF	6,894,047	156,918	6,737,129	98
Acquisition of assets	7,160,000	633,346	6,526,654	91
Totals	173,786,482	105,730,472	68,056,010	39

The management has not explained what led to failure to utilize all the funds budgeted for.

Consequently, the people of Marakwet West Constituency were denied the benefits that would have accrued from the projects that were to be implemented.

2.0 Project Implementation

During the financial year 2015/2016, Marakwet West CDF had budgeted to disburse Kshs.72,533,681 to one hundred and twenty six (126) projects. Out of a total of one hundred and twenty six (126) projects that were funded, seventy nine (79) projects with a budget of Kshs.36,353,681 were complete, forty three (43) projects with a budget of Kshs.30,680,000 were at various stages of completion while four (4) projects with a budget of Kshs.5,500,000 were not started during the year. The details are analysed as below:

No.	Project Name	Details of the project	Allocation Amount	Start Date	Completion date	Expenditure	% Certified/ completed	Status
	Completed Projects							
1	Lelan secondary school	renovation of teachers houses (plastering and painting)	600,000	10-Oct-16	7-Apr-17	600,000	100%	complete in use
2	St.Joseph's Lawich Sec School	additional funds for piping and plumbing of laboratory	350,000	24-Oct-15	1-Aug-16	350,000	100%	complete in use
3	St. Stephen Koitugum Sec School	Construction of Laboratory	506,666	24-Oct-16	1-Feb-16	506,666	100%	complete in use
4	St. Monica Sinon Secondary School	Construction of two classrooms	950,000	24-Oct-16	1-Mar-17	950,000	100%	complete in use
5	Kamoi Sec School	Construction of two classrooms	900,000	24-Oct-16	1-Jan-17	900,000	100%	complete in use
6	St.Teresa Koibarak Girls Sec School	Purchase of school bus	500,000	26-Jul-16	1-Sep-16	500,000	100%	complete in use
7	Chebai Sec school	Renovation of Laboratory and Dormitory	906,666	24-Oct-16	1-Nov-16	906,666	100%	complete in use
8	Santa Maria Girls Sec school	Construction of a dormitory	1,500,000	24-Oct-16	17-Feb-17	1,500,000	100%	complete in use
9	Kapterit Sec school	Construction of one classrooms	300,000	24-Oct-16	17-Feb-17	300,000	100%	complete in use
10	Moi Kapcherop Girls Sec school	Construction of a laboratory	1,500,000	20-May-16	1-Nov-17	1,500,000	100%	complete in use
11	Chepsigor primary school	completion of six classrooms	1,000,000	1-Jun-16	1-Mar-17	1,000,000	100%	complete in use
12	Chesubet primary school	Construction of two classrooms	700,000	24-Oct-16	1-Apr-17	700,000	100%	complete in use
13	Tenden primary school	construction of one classroom to completion	400,000	24-Oct-16	1-Feb-17	400,000	100%	complete in use
14	Lamaon Primary School	Construction of one classroom	400,000	24-Oct-16	1-Apr-17	400,000	100%	complete in use
15	Kuserwo Primary School	completion of two classrooms	200,000	24-Oct-16	1-Mar-17	200,000	100%	complete in use
16	Chebiemit Primary School	Renovation of 4 classroom	500,000	1-Jun-16	1-Jan-17	500,000	100%	complete in use
17	Kapterit	completion of	200,000	6-Jun-16	1-Feb-17	200,000	100%	complete

No.	Project Name	Details of the project	Allocation Amount	Start Date	Completion date	Expenditure	% Certified/ completed	Status
	Primary School	two classrooms						in use
18	Kibuga Primary School	Construction of two classroom	900,000	24-Oct-16	1-Jan-17	900,000	100%	complete in use
19	Simat Primary School	construction of one classroom to completion	400,000	24-Oct-16	1-Jan-17	400,000	100%	complete in use
20	Koitugum Primary School	Completion of two classroom	400,000	22-Jun-16	1-Mar-17	400,000	100%	complete in use
21	Chemurgoi Primary School	Construction of one classroom	400,000	24-Oct-16	1-Mar-17	400,000	100%	complete in use
22	St. Joseph's Kipkutee Primary School	Completion of two classrooms	200,000	24-Oct-16	1-May-16	200,000	100%	complete in use
23	Chogoo Primary School	Completion of two classrooms	200,000	14-Nov-15	1-Sep-16	200,000	100%	complete in use
24	Nerkwo Small Home for physically Handicapped	Construction of resource centre	700,000	1-Nov-16	1-May-17	700,000	100%	complete in use
25	Bishop Kewasis Primary School	Construction of one classroom	300,000	24-Oct-16	17-Jan-17	300,000	100%	complete in use
26	Kipsero Primary School	Construction of two classrooms	600,000	24-Oct-16	17-Feb-17	600,000	100%	complete in use
27	Rogor Primary School	Construction of one classroom	300,000	24-Oct-16	1-Apr-17	300,000	100%	complete in use
28	Kapcherop Primary School	Renovation of 10 classroom floors	400,000	20-Jun-16	1-Aug-17	400,000	100%	complete in use
29	Kamoi Primary school	Completion of a dormitory	200,000	24-Oct-16	1-Feb-17	200,000	100%	complete in use
30	Kabarar Primary School	Additional funds for plastering Administration block	200,000	24-Oct-16	16-Dec-17	200,000	100%	complete in use
31	Hossen Primary school	Renovation of Three cracked Classrooms	200,000	24-Oct-16	16-Jul-17	200,000	100%	complete in use
32	Kerer primary School	Roofing and Flooring of one Classroom	200,000	24-Oct-16	2017-Mar	200,000	100%	complete in use
33	Kapsait primary school	Construction of a dormitory	500,000	24-Oct-16	17-Apr-17	500,000	100%	complete in use
34	Tekwei Pre-Primary School	Construction of a pit latrine	160,000	1-Jun-16	1-Aug-17	160,000	100%	complete in use
35	Sebelit primary school	construction of one classroom	400,000	16-Sep-16	17-Feb-17	400,000	100%	complete in use
36	Kiplabai Primary School	Renovation of three Classrooms	200,000	6-Jun-16	17-May-17	200,000	100%	complete in use
37	Kaptek Primary School	Renovation of Three cracked Classrooms	200,000	1-Jun-16	1-Nov-17	200,000	100%	complete in use
38	Kasaon Primary	Construction of one classroom	300,000	24-Oct-16	1-Feb-17	300,000	100%	complete in use

No.	Project Name	Details of the project	Allocation Amount	Start Date	Completion date	Expenditure	% Certified/ completed	Status
	School							
39	Chemulany Primary School	Roofing and plastering of one classroom	200,000	24-Oct-16	17-Apr-17	200,000	100%	complete in use
40	Sinon Primary School	Construction of a pit latrine	150,000	24-Oct-16	1-Mar-17	150,000	100%	complete in use
41	Kipsaya chiefs office	completion of Chiefs office (plastering)	300,000	24-Oct-16	1-Apr-17	300,000	100%	complete in use
42	Koibarak chiefs office	completion of Chiefs office(plastering)	200,000	12-Oct-16	1-Apr-17	200,000	100%	complete in use
43	Kapsowar chiefs office	Installation of power	100,000	24-Oct-16	17-Jan-17	100,000	100%	complete in use
44	Chesuman Chiefs office	Completion and Purchase office of equipment	200,000	20-Jun-16	1-Mar-17	200,000	100%	complete in use
45	Chebulbai Health Centre	Completion of outpatient wing (plastering, doors and windows)	300,000	1-Feb-16	1-Apr-17	300,000	100%	complete in use
46	Katee Dispensary	Completion of outpatient wing	300,000	1-Feb-16	1-Nov-16	300,000	100%	complete in use
47	Simbeiywet Dispensary	completion of staff houses	100,000	1-Feb-16	1-May-16	100,000	100%	complete in use
48	Kipsaiya Dispensary	completion of staff houses (painting ceiling and painting)	300,000	10-Oct-16	1-Mar-17	300,000	100%	complete in use
49	Kaptalamwa Health Centre	completion of staff houses (Plastering, roofing, doors and windows)	500,000	1-Feb-16	1-Dec-16	500,000	100%	complete in use
50	Labot Dispensary	Completion of wiring, toilets, ceiling and furniture	300,000	1-Feb-16	1-Nov-16	300,000	100%	complete in use
51	Kimnai Health Centre	Completion of maternity wing (flooring, plastering and painting)	500,000	1-Feb-16	1-Nov-16	500,000	100%	complete in use
52	Kapkata Dispensary	Completion of maternity ward (plastering and painting)	300,000	1-Feb-16	1-Dec-16	300,000	100%	complete in use
53	Tunyo Dispensary	Completion of maternity wing (f plastering, fittings and painting)	1,500,000	1-Feb-16	1-Nov-16	1,500,000	100%	complete in use
54	Kapcherop community cereals store	Plastering. Roofing and Painting	3,965,819	Feb-19-2016	1-Nov-16	3,965,819	100%	complete in use
55	Office motor Vehicle	Purchase of Office Motor Vehicle	7,000,000	1-Mar-17	1-Apr-17	7,000,000	100%	complete in use
56	Kondabilet Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Dec-16	1-May-17	50,000	100%	complete in use
57	Kabelyo Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Dec-16	1-May-17	50,000	100%	complete in use
58	Kamuseny Primary	Purchase and Planting of 500	50,000	1-Dec-16	1-May-17	50,000	100%	complete in use

No.	Project Name	Details of the project	Allocation Amount	Start Date	Completion date	Expenditure	% Certified/ completed	Status
	School	tree seedlings						
59	Koitugum Secondary School	Purchase and Planting of 7,742 tree seedlings	77,420	1-Dec-16	1-May-17	77,420	100%	complete in use
60	Koibarak Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Dec-16	1-May-17	50,000	100%	complete in use
61	Kaptek Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Dec-16	1-May-17	50,000	100%	complete in use
62	Lawich Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Dec-16	1-May-17	50,000	100%	complete in use
63	Kaptabuk Secondary School.	Purchase and Planting of 7,742 tree seedlings	77,420	1-Dec-16	1-May-17	77,420	100%	complete in use
64	Kipsero Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Dec-16	1-May-17	50,000	100%	complete in use
65	Moi Kapcherop Girls	Purchase and Planting of 7,742 tree seedlings	77,420	1-Dec-16	1-May-17	77,420	100%	complete in use
66	Kamoi Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Dec-16	1-May-17	50,000	100%	complete in use
67	Kipsambach Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Dec-16	1-May-17	50,000	100%	complete in use
68	Tunyo Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Dec-16	1-May-17	50,000	100%	complete in use
69	Chesuman Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Dec-16	1-May-17	50,000	100%	complete in use
70	Koitiilial Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Dec-16	1-May-17	50,000	100%	complete in use
71	St. Peter's kapkata Sec. School.	Purchase and Planting of 7,742 tree seedlings	77,420	1-Dec-16	1-May-17	77,420	100%	complete in use
72	Kaplenge Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Feb-17	1-May-17	50,000	100%	complete in use
73	Nerkwo Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Feb-17	1-May-17	50,000	100%	complete in use
74	Seret Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Feb-17	1-May-17	50,000	100%	complete in use
75	Kapkoros Girs sec. school	Purchase and Planting of 7,743 tree seedlings	77,430	1-Feb-17	1-May-17	77,430	100%	complete in use
76	Kimnai Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Feb-17	1-May-17	50,000	100%	complete in use
77	Kibirech Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Feb-17	1-May-17	50,000	100%	complete in use
78	Kipkundul Primary School	Purchase and Planting of 500 tree seedlings	50,000	1-Feb-17	1-May-17	50,000	100%	complete in use
79	Koisung'ur boys secondary	Purchase and Planting of 7,742 tree	77,420	1-Feb-17	1-May-17	77,420	100%	complete in use

No.	Project Name	Details of the project	Allocation Amount	Start Date	Completion date	Expenditure	% Certified/ completed	Status
	school	seedlings						
	Sub total		36,353,681			36,353,681		
	Partially completed projects							
80	Kipsinot Primary School	Completion of a dormitory	500,000	24-Oct-16	Ongoing	500,000	95%	ongoing
81	St. peters Kapkata Sec School	Completion of a Laboratory	400,000	10-Oct-16	1-Jan-17	400,000	90%	ongoing
82	St. peters Marakwet boys Sec. School	construction of four classrooms	2,500,000	10-Oct-16	Ongoing	2,500,000	90%	ongoing
83	Kaberewo Mixed secondary school	Completion of a laboratory (plastering and painting)	1,000,000	1-Oct-16	Ongoing	1,000,000	89%	ongoing
84	Kolelach Primary School	Construction of one classroom	300,000	24-Oct-16	Ongoing	300,000	89%	ongoing
85	Kokwongoi Primary School	Construction of two classrooms	600,000	24-Oct-16	Ongoing	600,000	89%	ongoing
86	Koitiilal Primary School	Completion of two classrooms	400,000	24-Oct-16	Ongoing	400,000	89%	ongoing
87	Koisung'ur boys secondary school	Completion of dining hall	800,000	1-Oct-16	Ongoing	800,000	80%	ongoing
88	Kapkoros Girls Sec School	completion of a laboratory (plastering and painting)	300,000	24-Oct-16	1-Nov-17	300,000	80%	ongoing
89	Kimnai Girls Sec school	Construction of a dining hall	500,000	24-Oct-16	Ongoing	500,000	80%	ongoing
90	Kaptuche Resource Cente	Construction of a resource Centre	2,500,000	1-Oct-16	Ongoing	2,500,000	80%	incomplete
91	Kibirech Primary School	construction of two pit latrines	200,000	24-Oct-16	Ongoing	200,000	80%	ongoing
92	Tunyo Primary School	Construction of teachers quarters	800,000	24-Oct-16	Ongoing	800,000	80%	ongoing
93	Kapsowar Boys Sec.	Construction of Library	1,200,000	1-Oct-16	Ongoing	1,200,000	79%	ongoing
94	Kipteber Primary School	Construction of two classroom	700,000	24-Oct-16	Ongoing	700,000	75%	ongoing
95	Kiplegetet primary school	Construction of two classrooms	700,000	24-Oct-16	Ongoing	700,000	75%	ongoing
96	Chepkawai Primary school	Construction of one classroom	400,000	24-Oct-16	Ongoing	400,000	75%	ongoing
97	Jemunada Sec School	Construction of Laboratory	800,000	10-Oct-16	Ongoing	800,000	70%	ongoing
98	Kapchesewes Primary School	Renovation of three Classrooms	200,000	1-Jun-16	Ongoing	200,000	70%	ongoing
99	Chebororwa DO's Office	Construction of Do's office	2,800,000	1-Jan-17	Ongoing	2,800,000	67%	ongoing
100	Koitiilal Sec school	Completion of laboratory (piping and plastering)	900,000	24-Oct-16	Ongoing	900,000	60%	ongoing

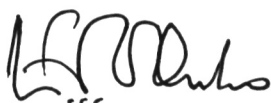
No.	Project Name	Details of the project	Allocation Amount	Start Date	Completion date	Expenditure	% Certified/ completed	Status
101	Kamurto primary school	Construction of one classroom	300,000	24-Oct-16	Ongoing	300,000	60%	ongoing
102	Torokwo Primary school	Construction of two classrooms and completion of two classrooms	960,000	24-Oct-16	Ongoing	960,000	60%	ongoing
103	Kitonget Primary School	Completion of two classrooms	200,000	24-Oct-16	Ongoing	200,000	60%	ongoing
104	Kapkutung primary school	construction of two classrooms	600,000	24-Oct-16	Ongoing	600,000	60%	ongoing
105	Kipkundul Primary school	Completion of Administration Block	500,000	24-Oct-16	Ongoing	500,000	60%	ongoing
106	Kaptalamwa Primary School	Flooring and plastering of two classrooms	200,000	24-Oct-16	Ongoing	200,000	60%	ongoing
107	Kipsetan Primary school	Construction of two classrooms	600,000	14-Nov-15	Ongoing	600,000	49%	ongoing
108	Hossen mixed sec school	Construction of Dormitory	800,000	24-Oct-16	Ongoing	800,000	39%	ongoing
109	Litei Mixed Day Sec School	Construction of laboratory	500,000	24-Oct-16	Ongoing	500,000	39%	ongoing
110	kaptabuk Mixed Day Sec School	Construction of laboratory	800,000	17-Mar-17	Ongoing	800,000	39%	ongoing
111	Chebororwa Secondary School	Construction of a dormitory	800,000	1-Oct-16	Ongoing	800,000	39%	ongoing
112	Lochin primary school	Construction of one classroom	400,000	24-Oct-16	Ongoing	400,000	39%	ongoing
113	Kapsumai Primary School	Renovation of Three cracked Classrooms	200,000	24-Oct-16	Ongoing	200,000	39%	ongoing
114	Kaptabuk Primary School	Construction of two classrooms	500,000	24-Oct-16	Ongoing	500,000	39%	ongoing
115	Metibelio Primary School	Construction of two classrooms	600,000	6-Jun-16	Ongoing	600,000	39%	ongoing
116	Kapsigot Primary School	Construction of one classrooms	300,000	6-Jun-16	Ongoing	300,000	39%	ongoing
117	Cherang'any Chiefs office	Completion of Chiefs office(plastering and painting)	160,000	24-Oct-16	Ongoing	160,000	39%	ongoing
118	Kondabilet chiefs office	Construction of chiefs office	500,000	14-Nov-15	Ongoing	500,000	39%	ongoing
119	Nerkwo Primary School	construction of one classroom	400,000	17-Mar-17	Ongoing	400,000	19%	ongoing
120	Kilima Primary School	construction of two classrooms	600,000	1-Mar-17	Ongoing	600,000	19%	ongoing
121	Kondabilet Sec. School	Construction of Administration block	1,260,000	17-May-17	Ongoing	1,260,000	14%	ongoing
122	Kilos Primary School	Construction of administration Block	1,000,000	24-Oct-16	Ongoing	1,000,000	4%	ongoing
	Sub total		30,680,000			30,680,000		

No.	Project Name	Details of the project	Allocation Amount	Start Date	Completion date	Expenditure	% Certified/ completed	Status
	Projects not started							
123	St. Benedicts Arror Sec School	Construction of two classrooms	1,000,000	New	To be started	1,000,000	0%	To be started
124	Yemit Sec. school	Construction of a dining hall	1,000,000	To be started	To be started	1,000,000	0%	To be started
125	Kipkener Primary School	Construction of Library	3,000,000	24-Oct-16	To be started	3,000,000	0%	To be started
126	Resim Assistant Chiefs office	Construction of chiefs office	500,000	1-Oct-16	To be started	500,000	0%	To be started
	Sub total		5,500,000			5,500,000		
	Grand Total		72,533,681			72,533,681		

Out of the 126 projects, five (5) projects with a budget of Kshs.6,500,000 were not implemented during the financial year. The details are analyzed below:

No.	Project Name	Details of the project	Allocation Amount	Start Date	Completion Date	Expenditure	% Certified/ Completed	Status
1	St. Benedicts Arror Sec School	Construction of two classrooms	1,000,000	New	To be started	1,000,000	0%	To be started
2	Yemit Sec. school	Construction of a dining hall	1,000,000	To be started	To be started	1,000,000	0%	To be started
3	Kilos Primary School	Construction of administration Block	1,000,000	24-Oct-16	To be started	1,000,000	0%	Procurement
4	Kipkener Primary School	Construction of Library	3,000,000	24-Oct-16	To be started	3,000,000	0%	To be started
5	Resim Assistant Chiefs office	Construction of chiefs office	500,000	1-Oct-16	To be started	500,000	0%	To be started
	TOTALS		6,500,000			6,500,000		

The management of the Fund should plan to 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 impact negatively on the service delivery to the people of Marakwet West Constituency.



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

Nairobi

04 October 2017

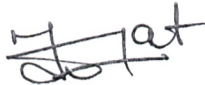
NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY
 Reports and Financial Statements for the year ended June 30, 2016.

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 ^o	2014-2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	114,700,863	102,177,402
Proceeds from Sale of Assets		0	0
Other Receipts		0	0
TOTAL RECEIPTS		114,700,863	102,177,402
PAYMENTS			
Compensation of Employees	2	1,719,817	1,671,080
Use of goods and services	3	1,728,973	2,264,897
Committee meeting allowances	4	2,719,600	2,996,300
Transfers to Other Government Entities	5	56,407,356	36,040,000
Other grants and Other Payments	6	42,326,062	49,926,218
Social Security Benefits	7	38,400	38,400
Other Payments (N.H.I.F,PAYE)	8	156,918	27,360
Acquisition of assets	9	633,346	0
TOTAL PAYMENTS		105,730,472	92,964,256
SURPLUS/DEFICIT		8,970,392	9,213,147

The Marakwet West NG- CDF financial statements were approved and signed on 30th June, 2016.

Joel Kiplal
 Chairman -- NG-CDFC



Florence J. Kiprop
 Fund Account Manager



NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY
 Reports and Financial Statements for the year ended June 30, 2016.

V. STATEMENT OF FINANCIAL ASSETS	Note	2015-2016	2014-2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10	22,757,768	14,247,732
Cash Balances (sale of tenders,hire of grader)	11		
Outstanding Imprests	12	1,030,000	569,645
TOTAL FINANCIAL ASSETS		<u>23,787,768</u>	<u>14,817,377</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	14,817,377	5,604,231
Surplus/Deficit for the year (from stm of receipt and expenditure		8,970,392	9,213,146
Prior year adjustments			
NET LIABILITIES		<u>23,787,768</u>	<u>14,817,377</u>

NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY
 Reports and Financial Statements for the year ended June 30, 2016.

VI. STATEMENT OF CASH FLOW

Receipts for operating Activities

Transfers from the CDF Board	1	114,700,863	102,177,402
Other Revenues			-

		114,700,863	102,177,402
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Payments for operating expenses

Compensation of Employees	2	1,719,817	1671,080
Use of goods and services	3	1,728,973	2,264,897
Committee Expenses	4	2,719,600	4,498,345
Transfers to Other Government Units	5	56,407,356	36,190,000
Other grants and other payments	6	42,326,062	48,843,819
Social Security Benefits	7	38,400	38,400
Other Expenses(NHIF&PAYE)	8	156,918	27,360

Adjusted for:

Adjustments during the year

		<u>105,097,126</u>	<u>93,533,901</u>
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Net cashflow from operating activities

CASHFLOW FROM INVESTING ACTIVITIES

Proceeds from Sale of Assets		-	-
Acquisition of Assets		633,346	-

Net cash flows from Investing Activities

NET INCREASE/ IN CASH AND CASH EQUIVALENT

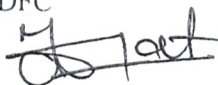
Cash and cash equivalent at BEGINNING of the year	13	8,970,392	8,643,501
Cash and cash equivalent at END of the year		14,817,377	5,604,231
		23,787,768	14,247,732

**VII. SUMMARY STATEMENT OF APPROPRIATION:
 DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	utilization	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Transfers from CDF Board	118,085,619	55,700,863	173,786,482	114,700,863	59,085,619	61
Proceeds from Sale of Assets			0		0.0	
Other Receipts(balance b/d)			0		0.0	
TOTAL	118,085,619	55,700,863	173,786,482	114,700,863	59,085,619	61
PAYMENTS						
Compensation of Employees	2,000,812	492,000	2,492,812	1,717,819	772,993	69
Use of goods and services	3,636,656	887,604	4,524,260	1,728,973	2,795,287	38
Committee Members Expenses	3,348,000	1,000,000	4,348,000	2,719,600	1,628,400	63
Transfers to Other Government Entities	55,743,332	30,970,000	86,713,332	56,407,356	30,305,976	65
Other grants and transfers	39,534,371	22,066,259	61,600,630	42,326,062	19,274,568	69
Social Security Benefits	38,400	15,000	53,400	38,400	15,000	71
Other payments	6,624,047	270,000	6,894,047	156,918	6,737,129	2
Acquisition of Assets	7,160,000	0	7,160,000	633,346	6,526,654	8
TOTALS	118,085,619	55,700,863	173,786,482	105,730,472	68,056,010	
Surplus/Deficit	0	0	0	8,970,392	8,970,392	

The Marakwet West CDF financial statements were approved and signed on 30th June, 2016

Joel Kiplal
 Chairman - CDFC



Florence J. Kiprop
 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 and relevant legal framework of the Government of Kenya. 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 Constituency and all values are rounded to the nearest thousand. 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 Constituency.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the Constituency 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 Constituency 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 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables 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 Constituency'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 Constituency'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

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

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.

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFER FROM NG-CDF BOARD

	DESCRIPTION	2015-2016	2014-2015
		Kshs	Kshs
TRANSFERS FROM CDF BOARD			
AIE NO	AIE NO. A759738	55,700,863	
AIE NO	AIE NO. A 820682	30,000,000	
AIE NO	AIE NO. A820904	29,000,000	
Fund bal. b/f 1 st July 2015			
AIE NO	AIE NO. A 750150		46,476,539
AIE NO	AIE NO. A 750494		27,850,431
AIE NO	AIE NO. A 796610		14,710,258
AIE NO	AIE NO. A 796824		13,140,172
TOTAL		114,700,863	102,177,402

2. COMPENSATION OF EMPLOYEES

	2015- 2016	2014 – 2015
	Kshs	Kshs
Compensation of Employees		
Basic wages of contractual employees	1,510,817	1,615,880
Basic wages of casual labour	0	0
Personal allowances paid as part of salary		
House allowance	159,000	55200
Transport allowance	0	0
Leave allowance	50,000	0
Other personnel payments	0	0
Total	1,719,817	1,671,080

NOTES TO THE FINANCIAL STATEMENTS (continued)

3. USE OF GOODS AND SERVICES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	925,611	364,660
Communication, supplies and services	60,000	25,102
Domestic travel and subsistence	77,400	703,000
Training expenses	0	0
Insurance costs	0	0
Specialized materials and services(gratuity)	0	435,984
Office and general supplies and services	0	0
Fuel ,oil & lubricants	583,000	276,462
Other operating expenses	0	0
Routine maintenance – vehicles and other transport equipment	82,962	459,688
Routine maintenance – other assets	0	0
Total	1,728,973	2,264,898

4. COMMITTEE EXPENSES

Description	2015-2016	2014-2015
	Kshs	Kshs
Other committee expenses		
Committee allowance	2,719,600	2,996,300
TOTAL	2,719,600	2,996,300

NOTES TO THE FINANCIAL STATEMENTS (continued)

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to primary schools	18,587,931	27,000,000
Transfers to secondary schools	16,356,666	7,550,000
Transfers to Tertiary institutions	10,000,000	0
Transfers to Health institutions	11,462,759	1,490,000
TOTAL	56,407,356	36,040,000

6. OTHER GRANTS AND OTHER PAYMENTS

	2015 – 2016	2014 - 2015
	Kshs	Kshs
Bursary –Secondary and Tertiary	24,510,335	26,525,018
Mocks & CAT	1,619,140	0
Water	1,700,000	4,500,000
food security/Agriculture	4,832,273	9,200,000
Security	2,930,000	750,000
Roads	0	1,000,000
Sports	366,000	1,211,200
Environment	609,564	1,110,000
Emergency Projects	2,800,000	4,030,000
Strategic Plan	480,000	1,600,000
School Furniture	2,478,750	0
		0
Total	42,326,062	49,926,218

NOTES TO THE FINANCIAL STATEMENTS (continued)

7. SOCIAL SECURITY BENEFITS

	2015-2016	2014-2015
	Kshs	Kshs
Employer contribution to NSSF	38,400	38,000
Total	38,400	38,000

8. OTHER PAYMENTS

	2015-2016	2014-2015
	Kshs	Kshs
Other Payments (N.H.I.F)	70,500	27,360
PAYE	86,418	
Total	156,918	27,360

9. ACQUISITION OF ASSETS

Non-Financial Assets	2015-2016	2014 - 2015
	Kshs	Kshs
Purchase of Vehicles/MOTORBIKE	477,346.00	-
Purchase of computers, printers, and other IT equipment.	156,000.00	-
Total	633,346.00	-

10. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2015-2016	2014 - 2015
	Kshs	Kshs
<i>National Bank Eldoret Branch A/C no.01021028521200</i>	4,602,363	14,247,732
<i>Equity Bank Kapsowar Branch A/c 1570263526464</i>	18,155,404	
Total	22,757,769	14,247,732

NOTES TO THE FINANCIAL STATEMENTS (continued)

NG-CONSTITUENCIES DEVELOPMENT FUND – MARAKWET WEST CONSTITUENCY
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11. CASH IN HAND.

	2015-2016	2014 - 2015
	Kshs	Kshs
Sale of tender	0	0
Other receipts (specify)		
Un surrendered Imprest	1,030,000	569,645.15
Total	1,030,000	569,645.15

12. OUTSTANDING IMPREST AS AT 30TH JUNE 2015

<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Date taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>		<i>Kshs</i>	<i>Kshs</i>
Paul K. Mugwe	120,000	06/05/09	0	120,000
John N. Ariko	150,000	11/10/11	0	150,000
James E. Lokwale		18/12/13		500
Florence J. Kiprop		26/06/15		49,807
Florence J. Kiprop	270,000	03/06/15	20,662	249,338
Total				569,645

13. BALANCES BROUGHT FORWARD

	2015- 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	22,757,768	4,102,186
Cash in hand		-
Cash equivalents (short-term deposits)		-
Imprest	1,030,000	1,502,045
Payables		-
Total	23,787,732	5,604,231

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X: SUMMARY OF FIXED ASSET REGISTER

ASSET CODE	DESCRIPTION	SERIAL NO.	COUNTY	CONSTITUENCY	USER	CLASS/STATUS	COST (KSHS)
I21/001	MOTOR VEHICLE GK A 364 U	SALLD HMT79 K07012 7	ELGEIYO MARAKWET	MARAKWET WEST	DRIVER	GOOD CONDITIO N	4,367,729
I21/085	YAMAHA MOTORCYCLE	3TS- 127206	ELGEIYO MARAKWET	MARAKWET WEST	CLERK OF WORKS	GOOD CONDITIO N	475,500.00
RECEPTION							
I21/002	2 BENCHES	N/A	ELGEIYO MARAKWET	MARAKWET WEST	CLIENTS	TANGIBLE	12,400
I21/003	1 WOODEN TABLE	N/A	ELGEIYO MARAKWET	MARAKWET WEST	CLIENTS	TANGIBLE	15,000
MANAGER'S OFFICE							
I21/004	1 WOODEN TABLE WITH SIDE DRAWERS	N/A	ELGEIYO MARAKW ET	MARAKW ET WEST	MANAGER	TANGIBLE	35,000
I21/005	1 SMALL WOODEN TABLE	N/A	ELGEIYO MARAKW ET	MARAKW ET WEST	MANAGER	TANGIBLE	3,000
I21/006	1 PRESIDENT'S PORTRAIT	N/A	ELGEIYO MARAKW ET	MARAKW ET WEST	MANAGER	TANGIBLE	500
I21/007	1 WALL CLOCK	N/A	ELGEIYO MARAKW ET	MARAKW ET WEST	MANAGER	TANGIBLE	1000
I21/008	WEBSITE SERVER D-LINK DWR-512	R60GIC 200004 3	ELGEIYO MARAKW ET	MARAKW ET WEST	MANAGER	TANGIBLE	2,100,000
I21/009	1 PAPER PUNCH	DP-520	ELGEIYO MARAKW ET	MARAKW ET WEST	MANAGER	TANGIBLE	700
I21/010	1 STAPPLER	HD-45	ELGEIYO MARAKW ET	MARAKW ET WEST	MANAGER	TANGIBLE	375
I21/011	PEN RACK	N/A	ELGEIYO MARAKW ET	MARAKW ET WEST	MANAGER	TANGIBLE	255
I21/012	IN TRAY 3-TIER	N/A	ELGEIYO MARAKW	MARAKW ET WEST	SECRETAR Y	TANGIBLE	850

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			MARAKWET	WEST			
121/016	SPEAKERS	MF1635	ELGEIYO MARAKWET	MARAKWET WEST	MANAGER	TANGIBLE	1350
121/017	SONY DIGITAL CAMERAS	CNBS2276 71	ELGEIYO MARAKWET	MARAKWET WEST	CDFC	TANGIBLE	35,000

121/018	SONY DIGITAL CAMERAS	DSC-W310	ELGEIYO MARAKWET	MARAKWET WEST	CDFC	TANGIBLE	CDF BOARD
121/019	DESK NAME PLATE	N/A	ELGEIYO MARAKWET	MARAKWET WEST	MANAGER	TANGIBLE	4,000
121/020	HP DESKJET	CH340- 64002	ELGEIYO MARAKWET	MARAKWET WEST	MANAGER	TANGIBLE	3,700

SECRETARY'S OFFICE

121/021	1 WOODEN SIDE DRAWERS TABLE	N/A	ELGEIYO MARAKWET	MARAKWET WEST	SECRETARY	TANGIBLE	5,000
121/022	PEN RACK	N/A	ELGEIYO MARAKWET	MARAKWET WEST	MANAGER	TANGIBLE	255
121/023	1 PAPER PUNCH	DP-520	ELGEIYO MARAKWET	MARAKWET WEST	SECRETARY	TANGIBLE	700
121/024	1 STAPPLER	26/6(35)	ELGEIYO MARAKWET	MARAKWET WEST	SECRETARY	TANGIBLE	375
121/025	IN TRAY 3-TIER	N/A	ELGEIYO MARAKWET	MARAKWET WEST	SECRETARY	TANGIBLE	850
121/026	1 DUST PIN	N/A	ELGEIYO MARAKWET	MARAKWET WEST	SECRETARY	TANGIBLE	250
121/027	1 PRESIDENT'S PORTRAIT	N/A	ELGEIYO MARAKWET	MARAKWET WEST	SECRETARY	TANGIBLE	300
121/028	OXFORD DICTIONARY	ISBN-0-19- 431658-0	ELGEIYO MARAKWET	MARAKWET WEST	SECRETARY	TANGIBLE	1,800
121/029	2 RUBBER STAMPS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	SECRETARY	TANGIBLE	7,000
121/030	1 PC SECRETARY'S CHAIR	N/A	ELGEIYO MARAKWET	MARAKWET WEST	SECRETARY	TANGIBLE	750
121/031	UPS - BOARD	40083370905	ELGEIYO MARAKWET	MARAKWET WEST	SECRETARY	TANGIBLE	CDF BOARD
121/032	DESKTOP- BOARD	CNC951QYW	ELGEIYO MARAKWET	MARAKWET WEST	SECRETARY	TANGIBLE	CDF BOARD
121/033	CPU - BOARD	CZC0052KSW	ELGEIYO MARAKWET	MARAKWET WEST	SECRETARY	TANGIBLE	CDF BOARD
121/034	PRINTER(HP LASER JET P2055)	CNCJH43946	ELGEIYO MARAKWET	MARAKWET WEST	SECRETARY	TANGIBLE	CDF BOARD
121/035	1 CLIENT CHAIR	N/A	ELGEIYO MARAKWET	MARAKWET WEST	1 CLIENT	TANGIBLE	750

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121/036	1 CASH BOX	N/A	ELGEIYO MARAKWET	MARAKWET WEST	SECRETARY	TANGIBLE	2,750
121/037	VISITORS BOOK	N/A	ELGEIYO MARAKWET	MARAKWET WEST	SECRETARY	TANGIBLE	500
EXECUTIVE OFFICE							
121/038	1 WOODEN TABLE WITH SIDE DRAWERS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	EXECUTIVE	TANGIBLE	10,000
121/039	6 ORDINARY CHAIRS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	EXECUTIVE	TANGIBLE	30,000
121/040	1 SIDE CUPBOARD	N/A	ELGEIYO MARAKWET	MARAKWET WEST	EXECUTIVE	TANGIBLE	10,000
BOARD ROOM							
121/041	41 ORDINARY CHAIRS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	CDFC	TANGIBLE	656,000
121/042	1 CONFERENCE TABLE	N/A	ELGEIYO MARAKWET	MARAKWET WEST	CDFC	TANGIBLE	30,000
121/043	2 TABLE STANDS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	CDFC	TANGIBLE	20,000
PROJECT/ ACCOUNTS OFFICE							
121/044	2 SIDE CUPBOARDS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	20,000
121/045	2 WOODEN TABLES WITH SIDE DRAWERS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	10,000
121/046	3 ORDINARY TABLES	N/A	ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	15,000
121/047	5 ORDINARY CHAIRS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	25,000
121/048	PEN RACK	N/A	ELGEIYO MARAKWET	MARAKWET WEST	MANAGER	TANGIBLE	255
121/049	1 PRESIDENT'S PORTRAIT	N/A	ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	300
121/050	2 RUBBER STAMP	N/A	ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	3,500
121/051	DESKTOP COMPUTER	3CQ10838PX	ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	86,000
121/052	UPS	QB0544332287	ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	10,000

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121/053	CPU		ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	10,000
121/054	PHOTOCOPIER HP LASER JET 3030	CNBS227671	ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	30,000
121/055	1 PAPER PUNCH	DP-520	ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	700
121/056	1 CALCULATOR	MJ-100D	ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	300
121/057	GIANT STAPPLER	HD23S17	ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	800
121/058	GIANT PAPER PUNCH	KANGAROO 800	ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	700
121/059	DESKTOP COMPUTER	HP 1702	ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	86,000
121/060	CPU	2UA5370RM8	ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	10,000
121/061	SCANJET 5590	L1910C	ELGEIYO MARAKWET	MARAKWET WEST	CLERK	TANGIBLE	CDF BOARD
121/086	HP V193 DESK TOP COMPUTER	3CQ51134DC	ELGEIYO MARAKWET	MARAKWET WEST	CLERICAL OFFICER	TANGIBLE	78,000
121/87	HPV193DESK TOP COMPUTER	3CQ51135RV	ELGEIYO MARAKWET	MARAKWET WEST	CLERK OF WORKS	TANGIBLE	78,000
KITCHEN							
121/062	24 MUGS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	7,200
121/063	3 THERMOS FLASKS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	1,500
121/064	WATER PURIFIER	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	6,000
121/065	2 SUGAR DISH	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	1,390
121/066	3 WATER JUGS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	660

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121/067	2 COFFEE TRAYS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	1,110
121/068	2 KNIVES	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	195
121/069	1 SALT SHAKER	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	350
121/070	2 SIEVE	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	130
121/071	REAGAL TEA SPOONS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	235
121/072	WATER GLASSES- 4 DOZENS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	3220
121/073	1 SOFT BRUSH BROOM	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	300
121/074	1 MOBBER	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	350
121/075	1 MOB BUCKET	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	400
121/076	1 ORDINARY BUCKET	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	300
121/077	2 WOODEN TABLES WITH SIDE DRAWERS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	10,000
121/078	1 MEDIUM CUPBOARD	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	10,000
121/079	5 ORDINARY CHAIRS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	7,500
121/080	A 20 LITRES JERRY CAN	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	250
STORE							
121/081	1 STEEL CABINET	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	15,000
121/082	2 SIDE BOARDS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	8,000
121/083	2 FOAMS	N/A	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	400
CLOAK ROOMS							
121/084	STORAGE TANK	100 LITRES	ELGEIYO MARAKWET	MARAKWET WEST	OFFICE STAFF	TANGIBLE	585