

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

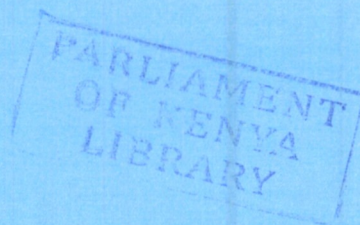
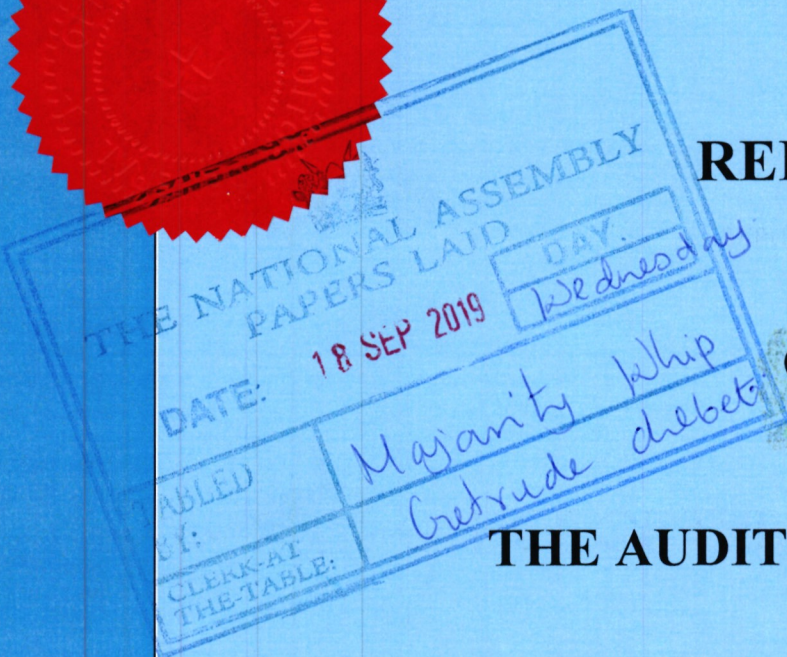
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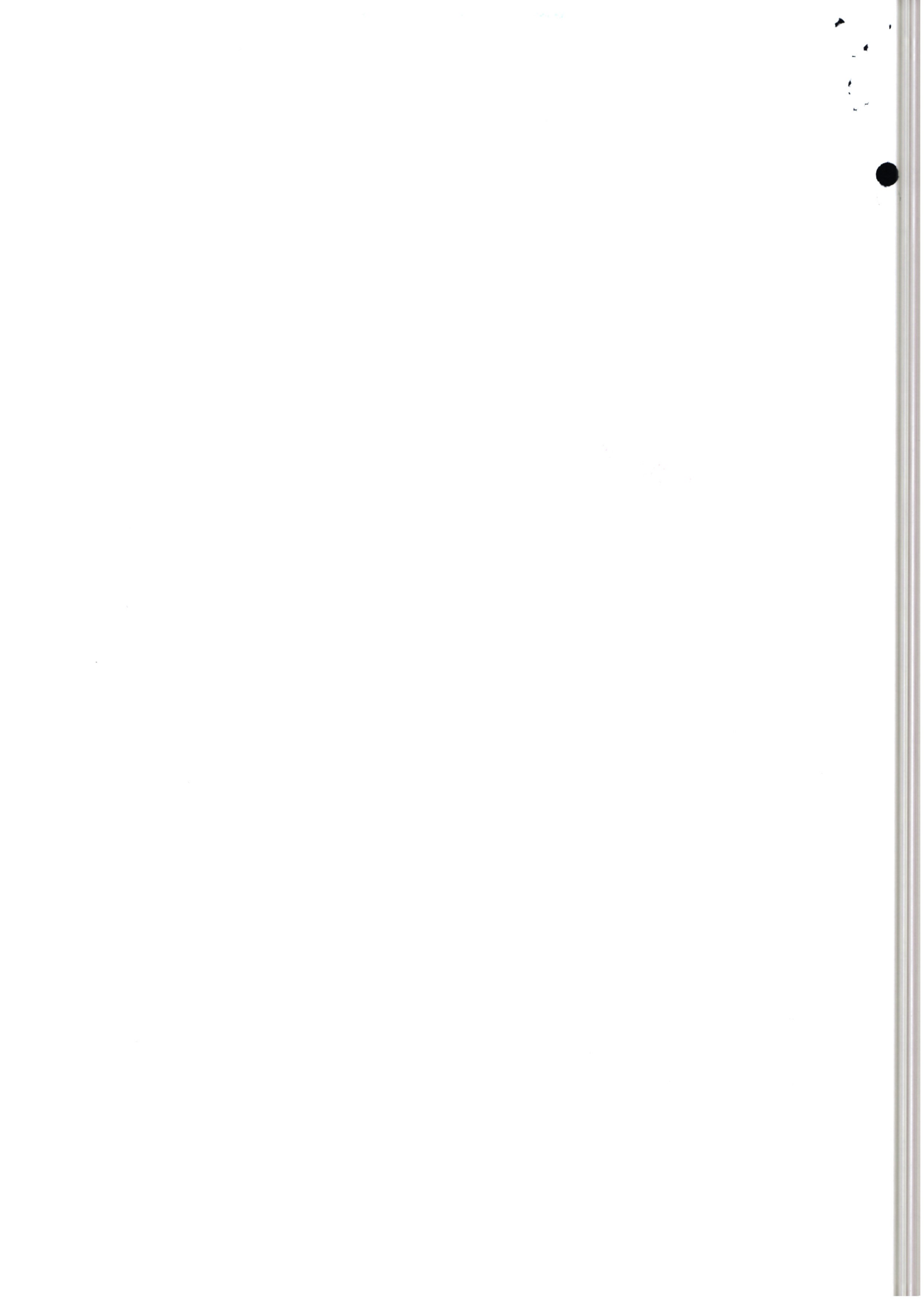
THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
KIPKELION WEST CONSTITUENCY

FOR THE YEAR
ENDED 30 JUNE 2018







**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND KIPKELION
WEST CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018**

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





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIPKELION WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIPKELION WEST CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2018**

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

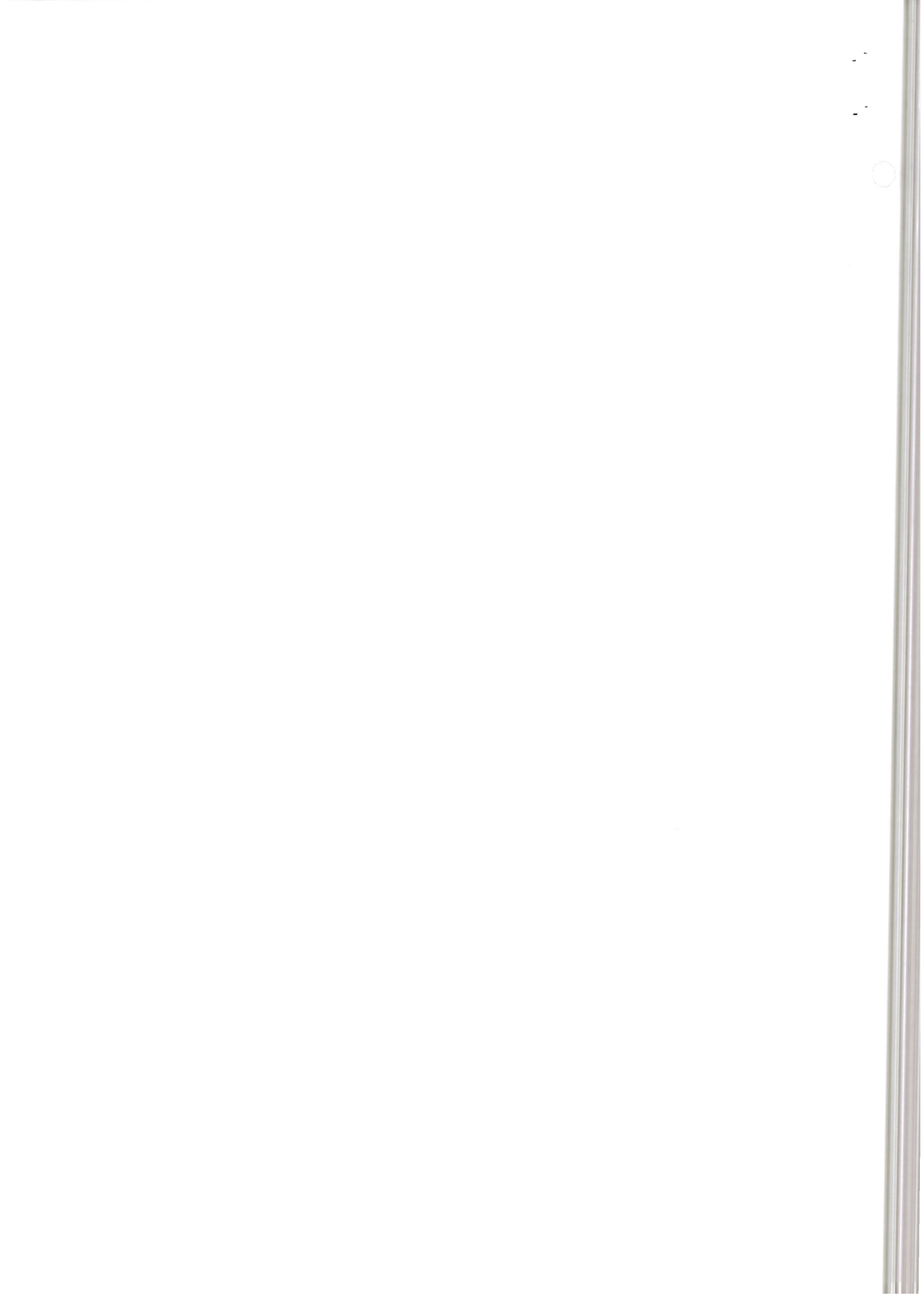
- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

To provide leadership and policy direction for effective and efficient management of the Fund



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIPKELION WEST CONSTITUENCY**

Reports and Financial Statements

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Core Values

1. Patriotism – we uphold the national pride of all Kenyans through our work
2. Participation of the people- We involve citizens in making decisions about programmes we fund
3. Timeliness – we adhere to prompt delivery of service
4. Good governance – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. Sustainable development – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

(b) Key Management

The NGCDF KIPKELION WEST day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Hemistone Kemboi
3.	Sub-County Accountant	Wesley Cheruiyot
4.	Chairman NGCDFC	Erick Murei

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -KIPKELION WEST Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) NGCDF KIPKELION WEST Constituency Headquarters

P.O. Box 150-20200
Kipkelion



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KIPKELION WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

(f) NGCDF KIPKELION WEST Constituency Contacts

Telephone: (254) 724718529
E-mail: cdfckipkelionwest@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF KIPKELION WEST Constituency Bankers

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

2. Kenya Commercial Bank, Londiani Branch
A/C No. 1147413584

(h) Independent Auditors

Auditor General
Office of the Auditor General
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 CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KIPKELION WEST CONSTITUENCY

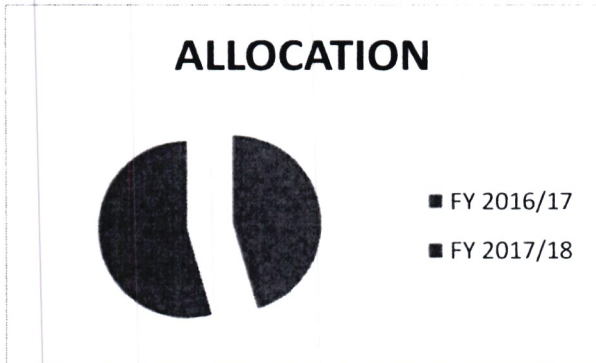
Reports and Financial Statements

For the year ended June 30, 2018

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

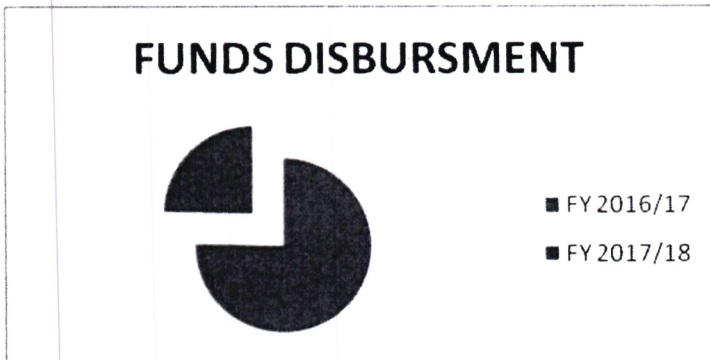
ALLOCATIONS OF FUNDS:

The NG-CDF Board has made improvement in allocation of funds to the constituencies. The total allocation to the constituency improved from Ksh 82Million in the FY 2016/17 to ksh98Million in the financial year 2017/18:

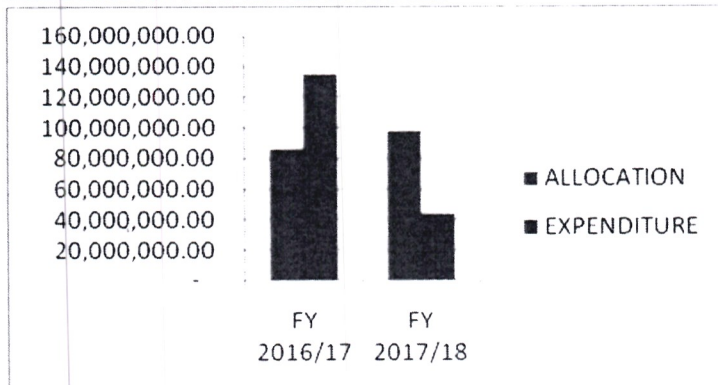


DISBURSEMENT OF PROJECT FUNDS:

Kipkelion West NG-CDF has in the last financial year disbursed up to KSH. **Ksh. 44,477,472** from 135,161,371.50 disbursed in the financial year 2016/17. The decrease in disbursement of funds is due to the delays of release of project funds by the NG-CDF Board.



ALLOCATION VS EXPENDITURE:



KEY ACHIEVEMENTS:

However, we have made achievements in infrastructural developments across the constituency more especially on the education and health sectors. This therefore, reflects on improved service delivery to the people of Kipkelion West.

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIPKELION WEST CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2018**

**SAMPLE OF IMPLEMENTED PROJECTS:
KUNYAK SEC BOY'S DORM**



KOKWET SEC SCH- 2 CLASSROOMS



KIPSEGI CHIEF'S OFFICE



CHALLENGES:

The challenges we face mostly is delays in preparation of Bills of Quantity by line Ministry thus delaying the process of cheque preparation. We are thus looking forward to ensuring accountability in project management as well as increased disbursement of funds to all the coded projects in time.

Thank you.

Sign 

CHAIRMAN NGCDF COMMITTEE



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIPKELION WEST CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2018**

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 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 the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the NGCDF-KIPKELION WEST Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 20XX. 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 entity; (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 entity; (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 NGCDF-KIPKELION WEST Constituency accepts responsibility for the entity'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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-KIPKELION WEST Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

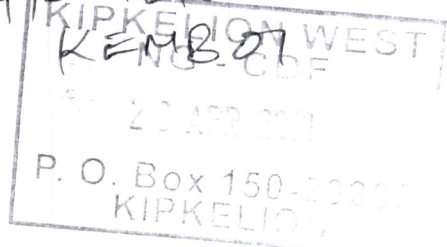
The Accounting Officer in charge of the NGCDF-KIPKELION WEST Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

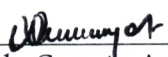
Approval of the financial statements

The NGCDF-KIPKELION WEST Constituency financial statements were approved and signed by the Accounting Officer on _____ 2018.

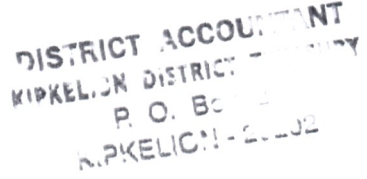


Fund Account Manager
Name: HELEN STONE


KIPKELION WEST
KEMBOI
20 APR 2018
P. O. Box 150-20000
KIPKELION



Sub-County Accountant
Name: Wesley Chemigat
ICPAK Member Number:


DISTRICT ACCOUNTANT
KIPKELION DISTRICT
P. O. Box
KIPKELION - 21002

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kipkelion West Constituency set out on pages 7 to 24, which comprise the statement of assets as at 30 June 2018, 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.

In my opinion, except for the effect of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Kipkelion West Constituency as at 30 June, 2018 and (of) its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act 2015.

Basis for Qualified Opinion

1.0 Cash and Cash Equivalents

The statement of assets reflects cash and cash equivalents balance of Kshs.197,738 being cash held at Kenya Commercial Bank Account, Londiani Branch as at 30 June 2018. However, the bank reconciliation statement for the account as at that date reflected unrepresented cheques totaling to Kshs.1,161,248.00. However, out of this amount, Kshs.438,417.00 were stale cheques for various payees which had not been reversed in the cashbook. Further, there were payments totaling to Kshs.102,143.60 in the bank statement, dating back to September 2016, which have not been recorded in the cash book. It is not clear why these anomalies have not been addressed as required by the Public Finance Management (National Government) Regulations, 2015. Therefore, the cash and cash equivalents balance of Kshs.197,738 in the statement of assets is not fairly stated.

*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund
– Kipkelion West Constituency for the year ended 30 June 2018*

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Kipkelion West Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matter(s) described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Unutilized Funds

Note 15.3 to the financial statements reflects a total of Kshs.54,317,265.20 in respect of funds that were transferred to various government entities but remained unutilized as at 30 June 2018. However, annex 3 to the financial statements, which is the schedule for the respective entities, reflects a total of Kshs.54,107,748.90 resulting to unexplained variance of Kshs.209,517. Consequently, the accuracy and completeness of the unspent cash held by the various Project Management Committees (PMCs) cannot be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Incomplete Projects

Note 6 to the financial statements reflects a total of Kshs.15,150,000 in respect of transfers to other government entities, out of which Kshs.4,200,000 was remitted to schools for various projects as shown in the table below:

Project	Amount (Kshs)	Remarks
Dormitory at Kipkelion Girls High School	900,000	Additional funding is required to complete dormitory which was started 3 years ago

Project	Amount (Kshs)	Remarks
Classroom at Chepkendi Primary School	600,000	Incomplete structure, contractor not on site
Chilchilla Secondary school - Multipurpose Hall	1,000,000	Additional funding is required to complete the project
Classroom at Kaplelit Secondary School	600,000	Incomplete structure, contractor not on site
Classroom at Imbaragai Primary School	600,000	Incomplete structure, contractor not on site
Classroom at Lelechwet Primary School	500,000	Incomplete structure, contractor not on site
Total	4,200,000	

During physical verification done in March 2019, it was observed that the projects were incomplete and still required plastering, windows, doors, electrical fittings and painting. Further, the respective contractors were not on site. In addition, the projects require extra funding to complete. Under the circumstance, value may not be realized from the money spent on those incomplete projects.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter(s) described in the Basis for Qualified Opinion section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance 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 maintaining effective 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 and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Fund or to cease operations, or have no realistic alternative but to do so.

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.

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit of the Financial Statements

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance

with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

Nairobi

09 August 2019

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIPKELION WEST CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2018**

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-18 Kshs	2016-17 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	43,405,172	81,896,552
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		43,405,172	81,896,552
PAYMENTS			
Compensation of employees	4	1,535,044	1,655,006
Use of goods and services	5	7,584,013	9,155,885
Transfers to Other Government Units	6	15,150,000	69,400,000
Other grants and transfers	7	20,208,415	54,204,356
Acquisition of Assets	8	-	-
Other Payments	9	-	746,125
TOTAL PAYMENTS		44,477,472	135,161,372
SURPLUS/DEFICIT		(1,072,300)	(53,264,820)

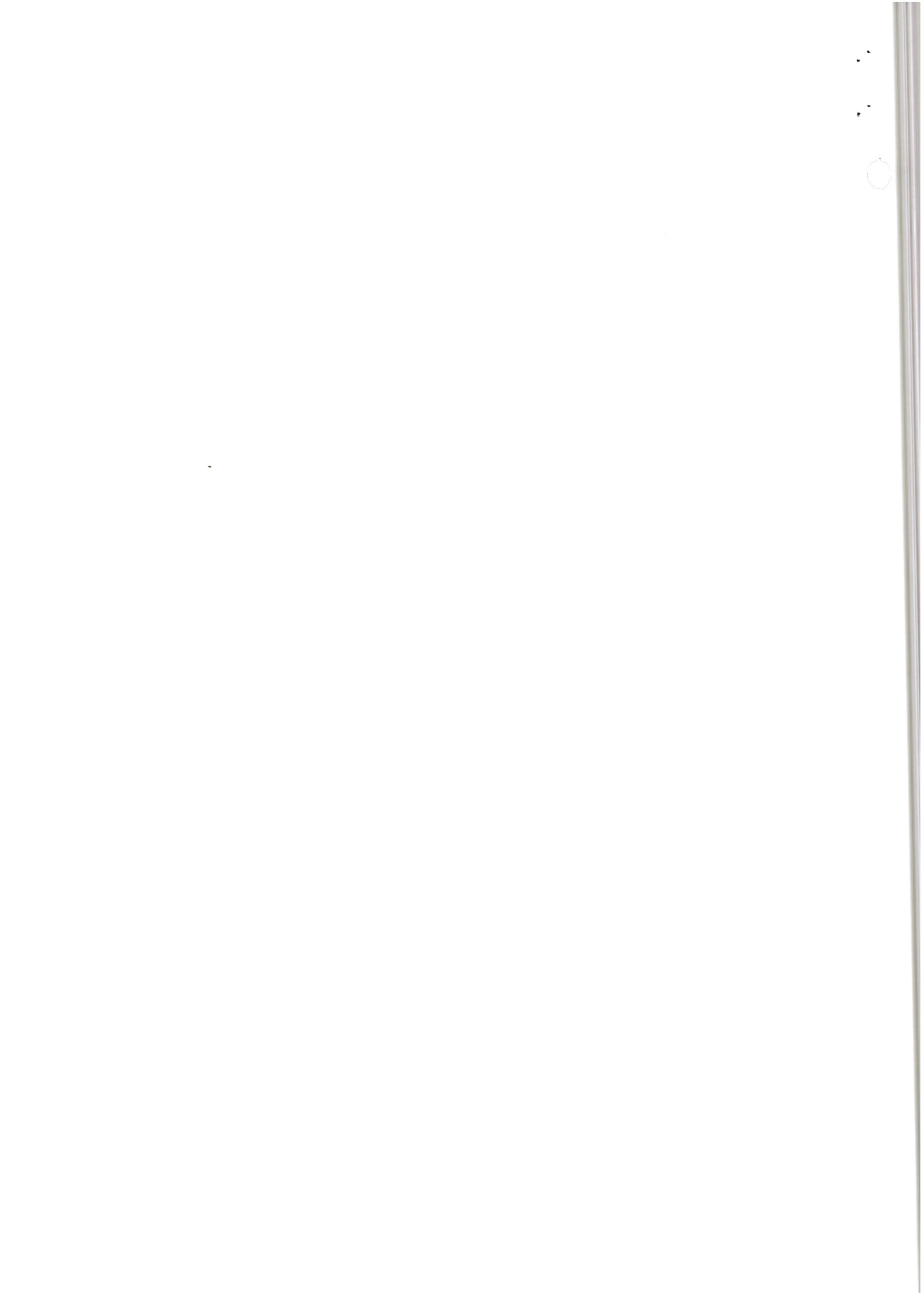
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KIPKELION WEST Constituency financial statements were approved on _____ 2018 and signed by:

Fund Account Manager
Name: *HEMISTONE KEMBOI*

**KIPKELION WEST
NG - CDF
20 APR 2018
P. O. Box 150-20202
KIPKELION
7**

Wesley Mwangi
Sub-County Accountant
Name: *Wesley Mwangi*
ICPAK Member Number:

**DISTRICT ACCOUNTANT
KIPKELION DISTRICT
P. O. Box
KIPKELION**




NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIPKELION WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018

V. STATEMENT OF ASSETS

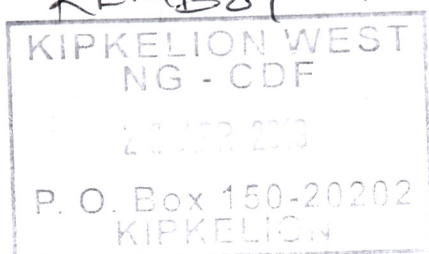
	Note	2017-2018 Kshs	2016-2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	197,738	1,270,038
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		197,738	1,270,038
Curent Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		197,738	1,270,038
FINANCIAL LIABILITIES			
Account payables-Retention	12	-	-
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	1,270,038	54,534,858
Surplus/Defict for the year		(1,072,300)	(53,264,820)
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		197,738	1,270,038


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF - KIPKELION WEST Constituency financial statements were approved on _____ 2018 and signed by:



 Fund Account Manager

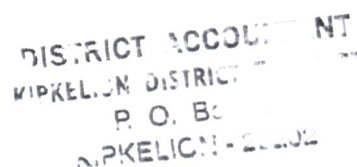
Name: **HEMISTONE KEMBOI**





 Sub-County Accountant

Name: **Wesley Chemigot**
 ICPAK Member Number:



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIPKELION WEST CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2018**

VI. STATEMENT OF CASHFLOW

		2017-18	2016-17
Receipts for operating income			
Transfers from CDF Board	1	43,405,172	81,896,552
Other Receipts	3	-	
		43,405,172	81,896,552
Payments for operating expenses			
Compensation of Employees	4	1,535,044	1,655,006
Use of goods and services	5	7,584,013	9,155,885
Transfers to Other Government Units	6	15,150,000	69,400,000
Other grants and transfers	7	20,208,415	54,204,356
Other Payments	9	-	746,125
		44,477,472	135,161,372
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		(1,072,300)	(53,264,820)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8		
Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		(1,072,300)	(53,264,820)
Cash and cash equivalent at BEGINNING of the year	13	1,270,038	54,534,858
Cash and cash equivalent at END of the year		197,738	1,270,038

The accounting policies and explanatory notes to these financial statements form an integral part of



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KIPKELION WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

the financial statements. The NGCDF-KIPKELION WEST Constituency financial statements were approved on _____ 2018 and signed by:

HA
Fund Account Manager

Name: HEMISTON
KEMBOI

ICPAK Member Number:

Wesley
Sub-County Accountant

Name: Wesley

**DISTRICT ACCOUNTANT
KIPKELION DISTRICT
P. O. B:
KIPKELION - 2002**

KIPKELION WEST
NG - CDF
P. O. Box 150-20202
KIPKELION

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION WEST CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2018**

**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT
COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	86,810,345	12,649,349	99,459,694	44,477,472	54,982,222	44.7%
TOTAL RECEIPTS	86,810,345	12,649,349	99,459,694	44,477,472	54,982,222	44.7%
PAYMENTS						#DIV/0!
Compensation of Employees	2,200,000	270,038	2,470,038	1,535,044	934,994	62.1%
Use of goods and services	9,040,000	1,048,448	10,088,448	7,584,013	2,504,435	75.2%
Transfers to Other Government Units	41,850,000	2,800,000	44,650,000	15,150,000	29,500,000	33.9%
Other grants and transfers	29,043,318	3,330,862	32,374,180	20,208,415	12,165,765	62.4%
Acquisition of Assets (office vehicle)	-	5,200,000	5,200,000	-	5,200,000	0.0%
Other Payments(Constituency ICT Hubs)	4,677,027	-	4,677,027		4,677,027	0.0%
TOTAL	86,810,345	12,649,349	99,459,694	44,477,472	54,982,222	44.7%

REASONS FOR UNDERUTILIZATION BELOW 90%:


- 1. Delay of release of funds from the NG-CDF Board to the constituency.**

The NGCDF-KIPKELION WEST Constituency financial statements were approved on _____ 2018 and signed by:


Fund Account Manager
Name: HEMISTONE KEMBA

KIPKELION WEST
NG - CDF
20 APR 2018
P. O. Box 150-20202
KIPKELION

11


Sub-County Accountant
Name: Wesley Mwangi
ICPAK Member Number:
DISTRICT ACCOUNTANT
KIPKELION DISTRICT
P. O. Box
KIPKELION-20202



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

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 Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the NGCDF-KIPKELION WEST Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. 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.

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. 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 Entity 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.

10. Unutilized Funds

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

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

13. 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 30th June 2018.

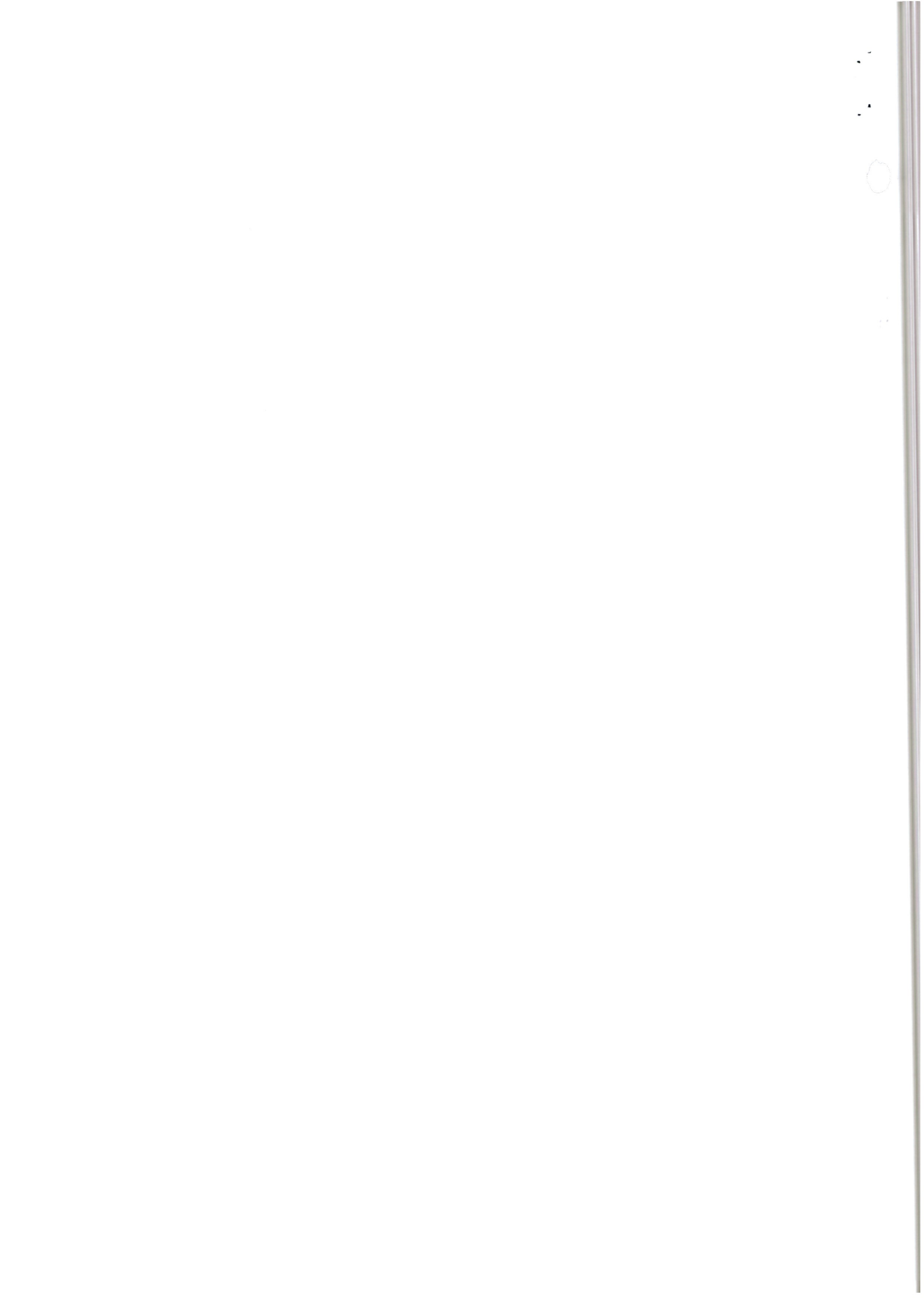
14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

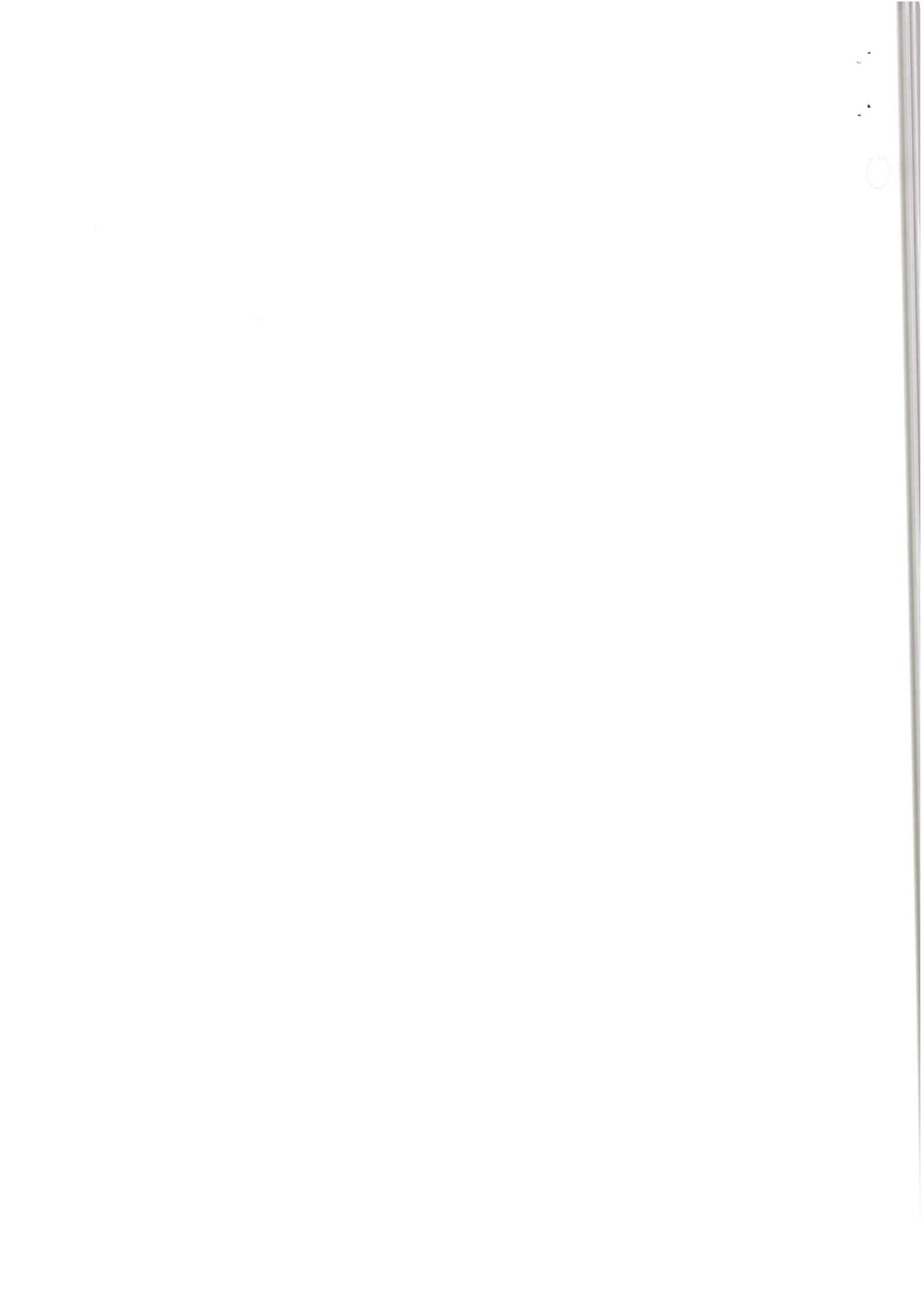
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**TRANSFERS FROM
OTHER GOVERNMENT
AGENCIES**

Description		2017-2018	2016-2017
		Kshs	Kshs
Normal Allocation	AIE NO. 2015/2016/1013	5,500,000.00	
	AIE NO. 2016/2017/092	37,905,172.00	
	AIE NO.		4,094,827.60
	AIE NO.		36,853,449.00
	AIE NO.		40,948,275.10
TOTAL		43,405,172.00	81,896,551.70

2. PROCEEDS FROM SALE OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
Total	0.00	0.00



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2017- 2018 Kshs	2016-2017 Kshs
Total	0.00	0.00

4. COMPENSATION OF EMPLOYEES

Description	2017-2018 Kshs	2016-2017 Kshs
Basic wages of contractual employees	1,428,360.00	1,584,605.90
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	106,684.00	70,400.00
Gratuity-contractual employees		-
TOTAL	1,535,044.00	1,655,005.90

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2017-2018	2016-2017
	Kshs	Kshs
Utilities, supplies and services	10,960.00	249,105.60
Electricity	15,000.00	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	86,500.00	650,321.00
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Other committee expenses	3,222,636.00	3,694,365.00
Committee allowance	3,457,480.00	3,034,000.00
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	-
Fuel, oil & lubricants	589,257.00	816,975.00
Other operating expenses	-	369,293.30
Bank service commission and charges	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	202,180.00	341,825.00
Routine maintenance- other assets	-	-
TOTAL	7,584,013.00	9,155,884.90



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to Primary schools	9,050,000.00	45,350,000.00
Transfers to Secondary schools	6,100,000.00	24,050,000.00
Transfers to Tertiary institutions	-	-
Transfers to Health institutions	-	-

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2017-2018	2016-2017
	Kshs	Kshs
Bursary -Secondary	11,454,000.00	11,662,680.00
Bursary -Tertiary	8,004,415.00	13,694,845.00
Bursary-Special schools	-	-
Mocks & CAT	-	-
Water	-	6,150,000.00
Food security	-	-
Electricity	-	-
Security	-	7,600,000.00
Roads and Bridges	-	6,373,632.00
Sports	-	2,657,520.00
Environment	300,000.00	-
Tertiary	-	1,500,000.00
Agriculture	-	-
Emergency Projects	450,000.00	4,565,678.50
TOTAL	20,208,415.00	54,204,355.50

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

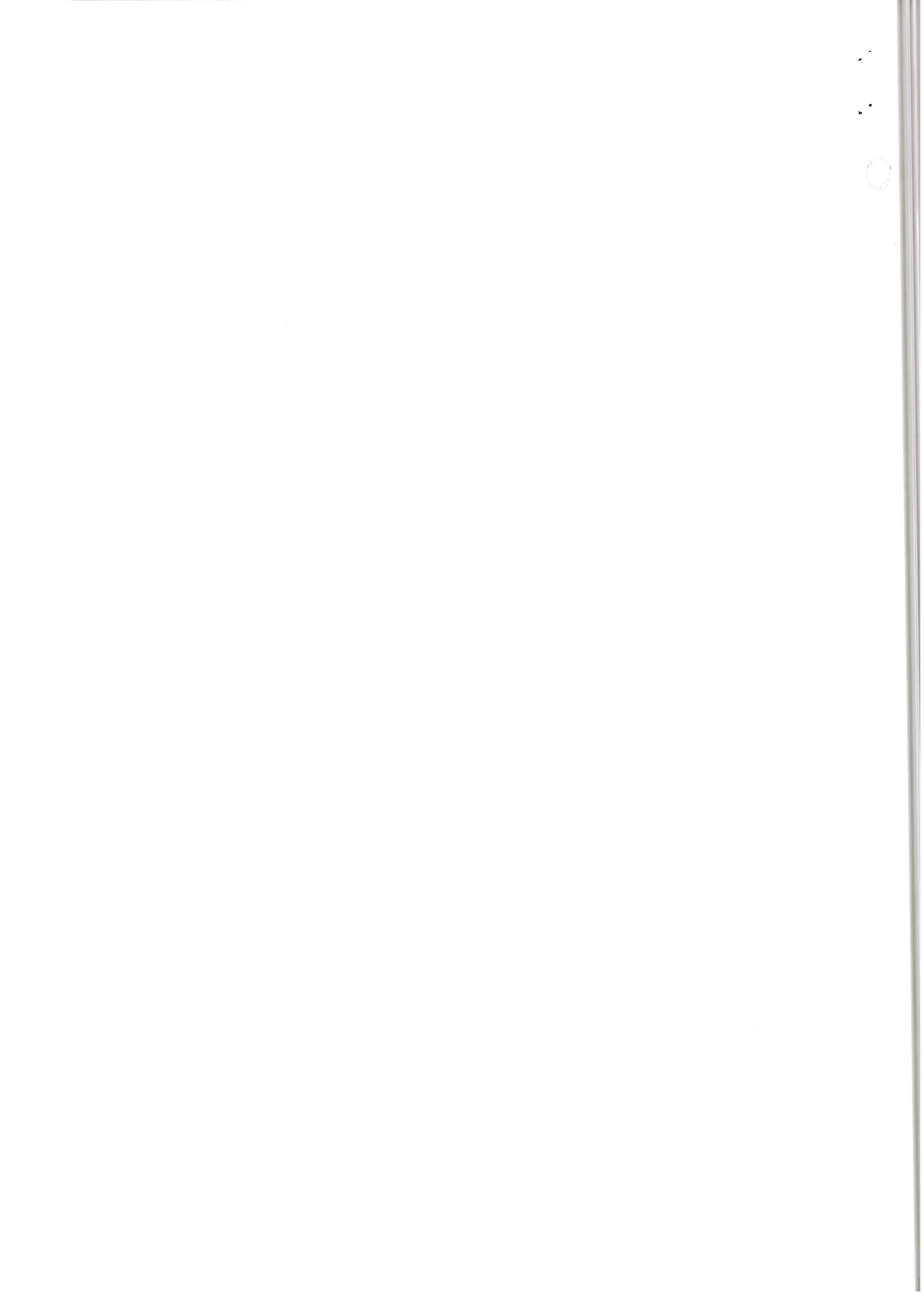
8. ACQUISITION OF ASSETS

Non Financial Assets

	2017-2018 Kshs	2016-2017 Kshs
Total	0.00	0.00

9. OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
Office Renovation	0.00	746,125.20
Strategic plan	0.00	0.00
ICT Hub	0.00	0.00
	0.00	0.00

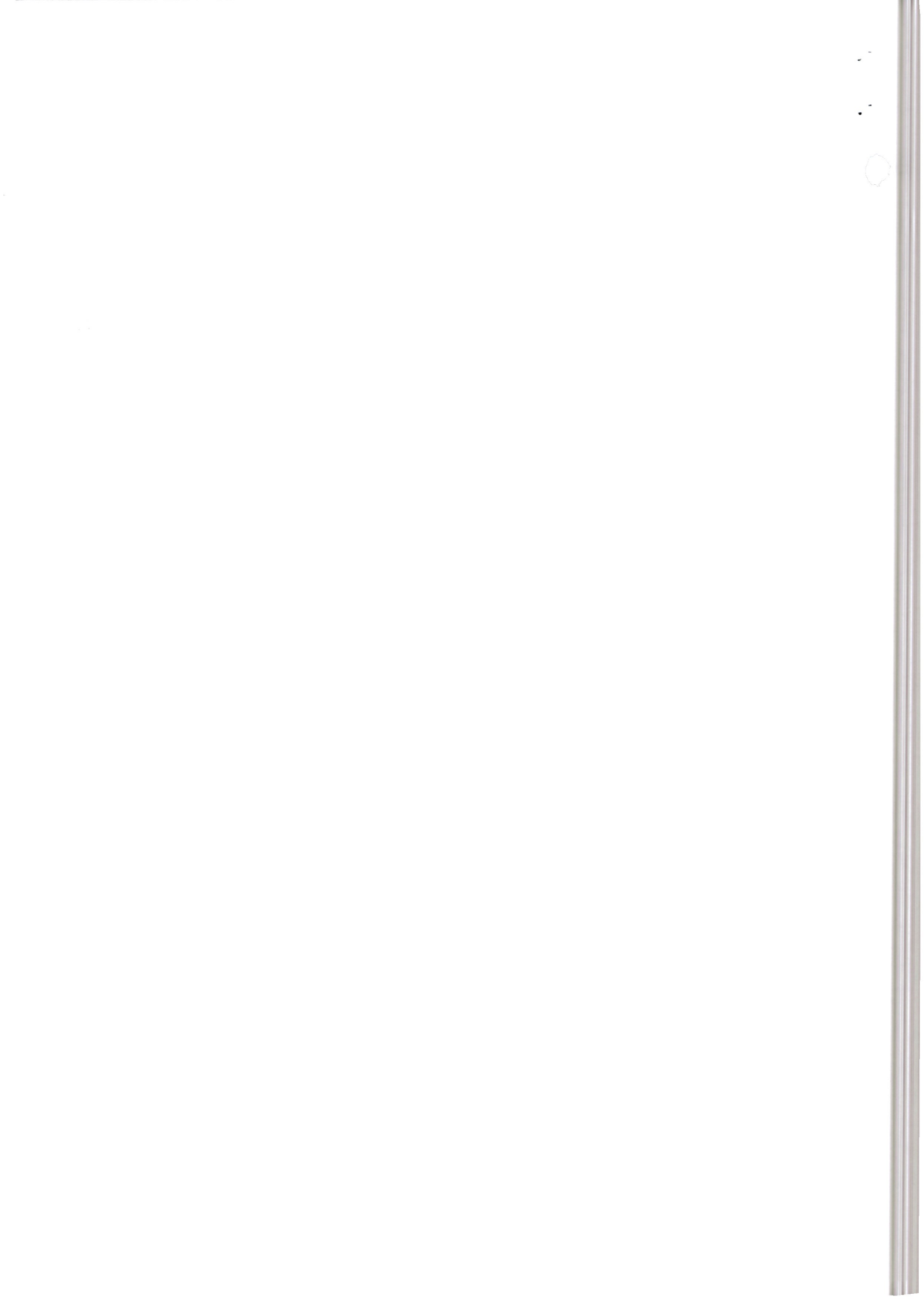


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2017-2018	2016-2017
		Kshs (30/6/2017)	Kshs (30/6/2016)
<i>Kenya Commercial Bank. Londiani Branch. Kipkelion West NG-CDF</i>		197,738.45	1,270,038.45
8B: CASH IN HAND)			
		2017-2018	2016-2017
		Kshs (30/6/2017)	Kshs (30/6/2016)
Location 1		-	-
TOTAL		-	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>
	Date imprest taken	Kshs	Kshs
			-
		NIL	NIL

12 RETENTION

	2017 - 2018 Kshs	2016-2017 Kshs
Total	0.00	0.00

13. BALANCES BROUGHT FORWARD

	2017-2018	2016-2017
	Kshs (1/7/2016)	Kshs (1/7/2015)
Bank accounts		
Cash in hand	54,534,858.25	38,911,563.40
Imprest		-
TOTAL	54,534,858.25	38,911,563.40



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KIPKELION WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

	2017- 2018 Kshs	2016-2017 Kshs
Total	0.00	0.00

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017- 2018 Kshs	2016-2017 Kshs
	0.00	0.00

15.2: PENDING STAFF PAYABLES (See Annex 2)

	2017-2018 Kshs	2016-2017 Kshs
Senior management		
Middle management	-	-
Unionisable employees	-	-
Others Contractual employees	664,956.00	716,163.65
	664,956.00	716,163.65

15.3: UNUTILIZED FUNDS (See Annex 3)

	2017-2018 Kshs	2016-2017 Kshs
Amounts due to other Government entities (see attached list)	26,100,000.00	1,000,000.00
Amounts due to other grants and other transfers (see attached list)	14,840,238.00	
Others (ICT hub, Strategic plan and Office car)	13,377,027.20	
	54,317,265.20	1,000,000.00

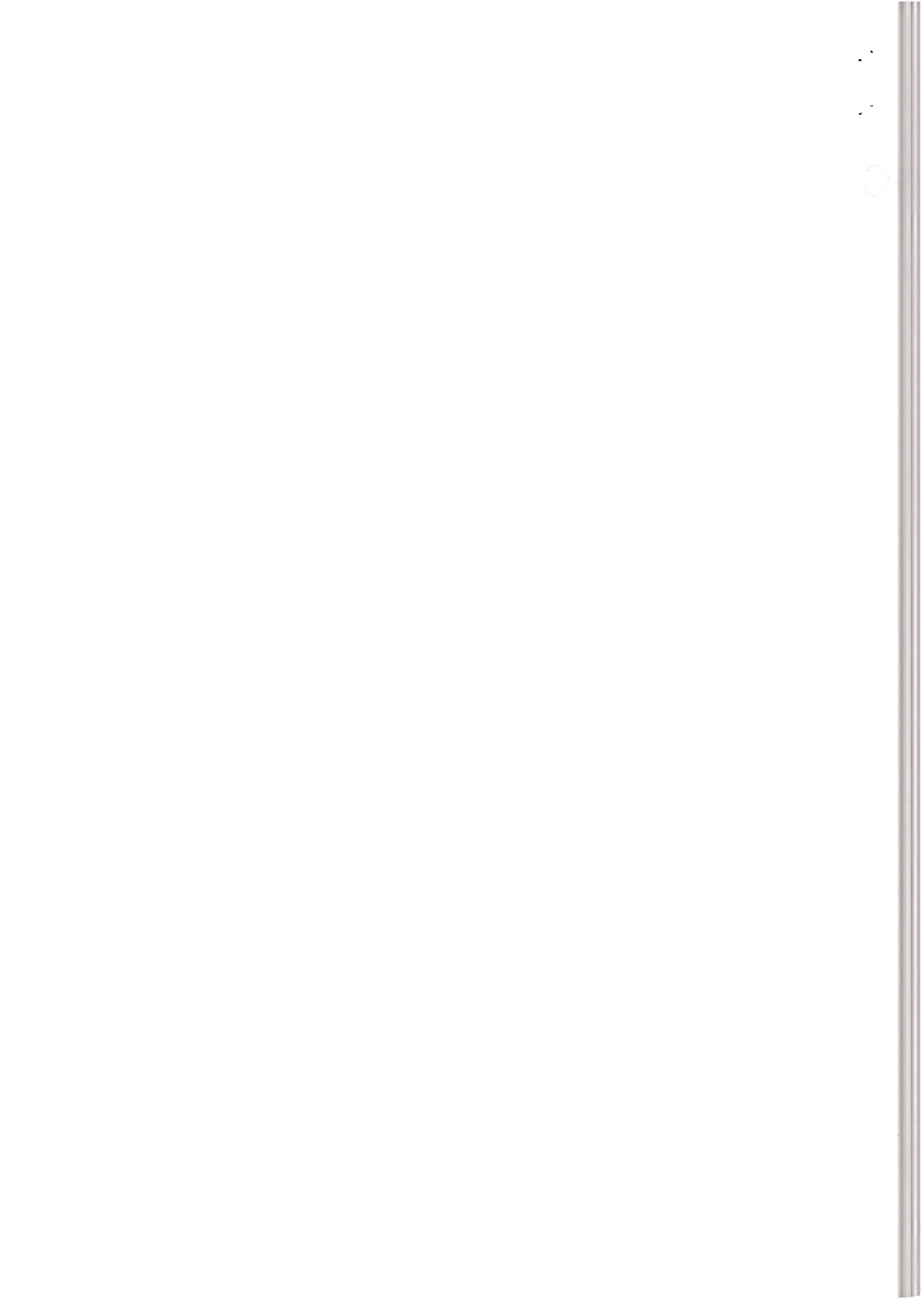


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 KIPKELION WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2017- 2018	2016-2017
	Kshs	Kshs
PMC account Balances (see attached list)	268,992.80	NIL
	268,992.80	NIL



Reports and Financial Statements
For the year ended June 30, 2018

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
	a	b	c	d=a-c		
	Sub-Total					
	Grand Total					

11
12
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELION WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017
	a	b	c	d=a-c	
Senior Management					
1.					
2.					
3.					
Sub-Total					
Middle Management					
4.					
5.					
6.					
Sub-Total					
Unionisable Employees					
7.					
8.					
9.					
Sub-Total					
Others (Contravctual employees)					
10. Employees salaries	2,200,000.00		1,535,044.00	664,956.00	
11.					

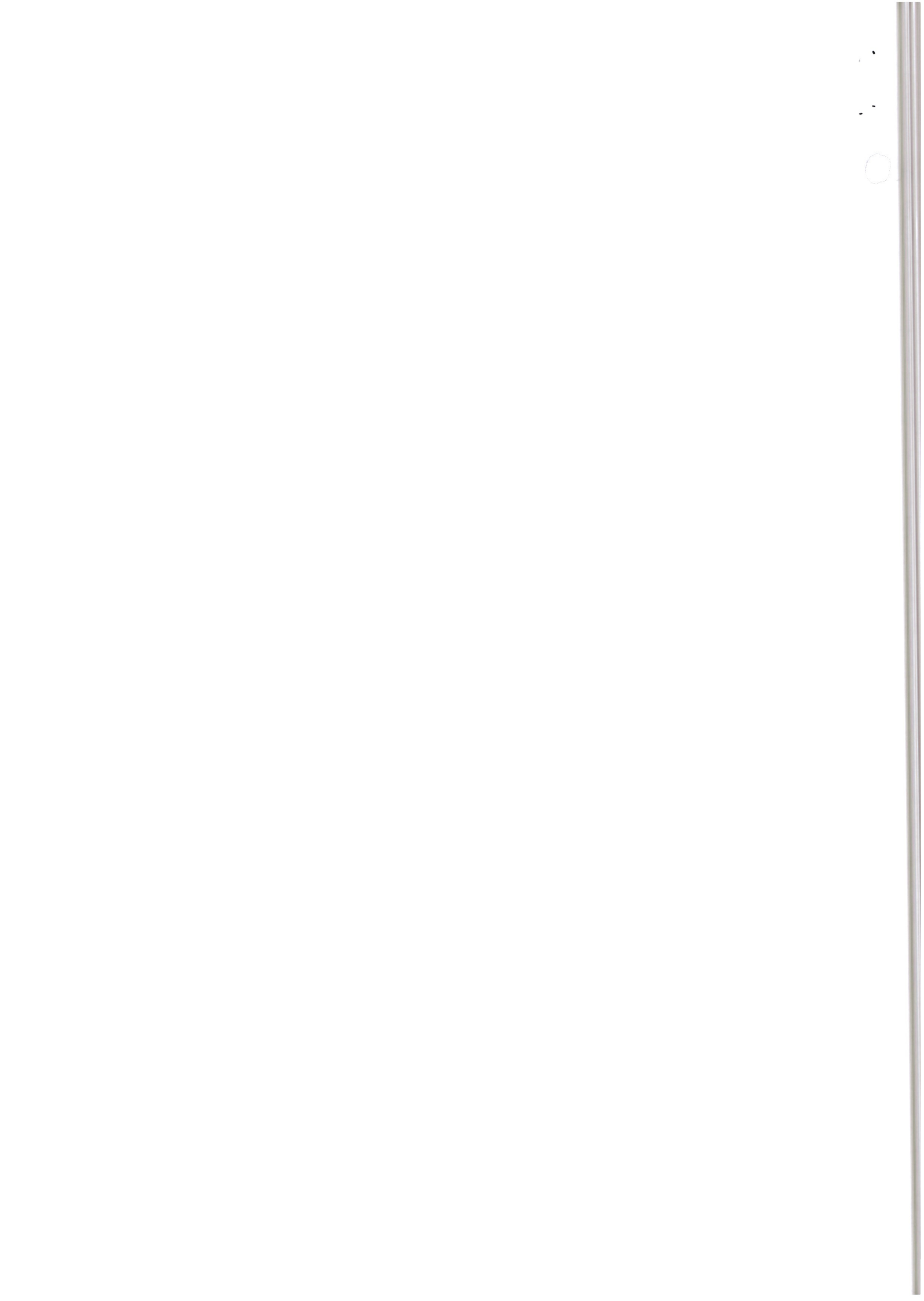


NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

12.						
Sub-Total	2,200,000.00		1,535,044.00		664,956.00	
Grand Total	2,200,000.00		1,535,044.00		664,956.00	



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELION WEST CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2018**

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	
					2017	2016
		a	b	c	d=a-c	
Amounts due to other Government entities						
1. Primary Schools			-	0		0
Chesonoi Primary School	Construction of a new classroom ie foundation, walling, roofing, ceiling, electrical installation, painting.	700,000.00	-	-	700,000.00	
Barsiele Primary School	Purchase of one acre land at Ksh 400,000 and renovation one classroom ie flooring and plastering at Ksh 100,000	500,000.00			500,000.00	
Barera Primary School	Construction of two doors pit latrines to completion	150,000.00			150,000.00	
Chorwet Primary School	Purchase of two acre of land.	800,000.00			800,000.00	
Kalyet Primary School	Renovation of six classrooms ie flooring, plastering and painting	600,000.00			600,000.00	

Reports and Financial Statements
For the year ended June 30, 2018

Kamiwa Primary School	Construction of a new classroom ie foundation, walling, roofing, ceiling, electrical installation, painting.	600,000.00				600,000.00
Kapias Primary school	Construction of a new classroom ie foundation, walling, roofing, ceiling, electrical installation, painting.	600,000.00				600,000.00
Kapluso Primary School	Construction of classroom at Ksh 500,000 and purchase of half acre land at ksh 200,000	700,000.00				700,000.00
Kimandui Primary School	purchase of one acre of land	400,000.00				400,000.00
Kipkelion Township Primary School	completion of two Classrooms i.e. Plastering, flooring, and painting	300,000.00				300,000.00
Kipsinende Primary School	Construction of a new classroom ie foundation, walling, roofing, ceiling, electrical installation, painting.	600,000.00				600,000.00
Kiptenden Primary School	Purchase of three acres of land	1,000,000.00				1,000,000.00

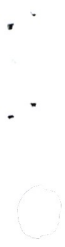
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELION WEST CONSTITUENCY

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Koisegem primary School	Construction of a new classroom ie foundation, walling, roofing, ceiling, electrical installation, painting.	600,000.00				600,000.00
Korosyot Primary School	Construction of a new classroom ie foundation, walling, roofing, ceiling, electrical installation, painting.	600,000.00				600,000.00
Korosyot Primary School	Construction of a new classroom ie foundation, walling, roofing, ceiling, electrical installation, painting.	600,000.00				600,000.00
Macheisok Primary school	Completion of three classrooms ie plastering flooring and painting .Ksh 250,000 and purchase of one acre land Ksh 400,000	650,000.00				650,000.00
Magire Primary School	construction of a new classroom ie foundation, walling, roofing, ceiling, electrical installation, painting.	600,000.00				600,000.00
Morao Primary school	construction of water tank to completion	600,000.00				600,000.00



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Ngendalei Primary School	construction of Administration block ie Foundation, walling and Roofing	500,000.00				500,000.00
Pinas Primary School	Construction of a new classroom ie foundation, walling, roofing, ceiling, electrical installation, painting.	600,000.00				600,000.00
Seguton Primary school	Construction of a new classroom ie foundation, walling, roofing, ceiling, electrical installation, painting.	500,000.00				500,000.00
Simotwet Primary School	completion of two classrooms ie plastering, flooring, painting and electrical installation	300,000.00				300,000.00
Singoiwek Primary School	Construction of a new classroom ie foundation, walling, roofing, ceiling, electrical installation, painting.	600,000.00				600,000.00
Sirigoi Primary School	Construction of a new classroom ie foundation, walling, roofing, ceiling, electrical installation, painting.	600,000.00				600,000.00

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Siwot Primary school	Construction of dinning hall ie foundation, walling and roofing	700,000.00				700,000.00
Sugutek Primary School	Renovation of six classrooms ie flooring, plastering and painting	600,000.00				600,000.00
Tingoro Primary School	Construction of a new classroom ie foundation, walling, roofing, ceiling, electrical installation, painting at ksh 600,000 and purchase of one acre land at ksh 400,000	1,000,000.00				1,000,000.00
Tunnel Primary School	Renovation of four classrooms ie plastering, flooring, painting and electrical installation	400,000.00				400,000.00
Tingatela Primary School	Construction of a new administration block: foundation, walling and roofing.	700,000.00				700,000.00
Liloch Primary School	Construction of a new classroom to completion, ie foundation, walling, roofing, ceiling and electrical installation	800,000.00				800,000.00
Korosyot Primary School	Renovation of 3 classrooms: flooring and plastering.	400,000.00				400,000.00

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Tingoro Primary School	Purchase of half an acre of land	200,000.00			200,000.00	
Kapkeke Secondary School	Construction of a new classroom to completion: foundation, walling, roofing, ceiling and electrical installation	700,000.00			700,000.00	
2. Secondary Schools					19,200,000.00	0
Chepkechei Secondary School	Completion of dinning hall ie plastering, flooring and painting	1,000,000.00			1,000,000.00	
Cherara Secondary School	completion of dorm ie walling,roofing and,plastering.	700,000.00			700,000.00	
Kimologit Secondary School	Construction of Laboratory,ie foundation,walling and roofing	800,000.00			800,000.00	
Kunyak Secondary School	Construction of a new classroom ie foundation, walling, roofing, ceiling, electrical installation, painting.	700,000.00			700,000.00	
Lesirwo Secondary School	Completion of Dinning hall: plastering, flooring, painting and electrical installation.	1,000,000.00			1,000,000.00	

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Liloch Secondary School	Construction of administration block ie foundation, walling, roofing, plastering and painting	1,000,000.00				1,000,000.00
Ndubusat Primary School	Construction of dining hall: foundation, walling and roofing	1,000,000.00				1,000,000.00
Siret Secondary School	completion of multipurpose hall: walling and first floor slab.	1,000,000.00				1,000,000.00
Sugutek Secondary school	Completion of the storey ie building walling and roofing	700,000.00				700,000.00
Taita Towett Secondary School	Completion of a Library ie walling and roofing	500,000.00				500,000.00
Tuiyobei Secondary School	purchase of two acres of land.	700,000.00				700,000.00
Tulwap Moi Secondary School	Construction of a new classroom ie foundation, walling, roofing, ceiling, electrical installation, painting.	600,000.00				600,000.00
Sub-Total		9,700,000.00				9,700,000.00
Amounts due to other grants and other transfers						
3. Security Projects					0	0
Barsiele Chief's Camp	Construction of Chief's office to completion	400,000.00				400,000.00

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Chemogoch Chief's Office	Completion of chief's office ie plastering, flooring and electrical installation	300,000.00				300,000.00
Chilchila A.C.C Office	Construction of AP's houses ie foundation, walling and roofing	400,000.00				400,000.00
Kamasian A.C.C Office	completion of A.C.C office ie plastering, flooring and electrical installation	400,000.00				400,000.00
Kapkwen Chief's office	Completion of chief's office ie plastering, flooring and electrical installation	200,000.00				200,000.00
Kipkelion AP Camp	Construction of three units of AP's houses	600,000.00				600,000.00
Kipsegi Chief's Office	Completion of chief's office ie plastering, flooring and electrical installation	300,000.00				300,000.00
Magire Ass. Chief's Office	Purchase of half acre of Land at ksh 100,000 and construction of chief's office at ksh 400,000.	400,000.00				400,000.00
Siret Ass. Chief's Office	Completion of Ass. chief's office ie flooring,plastering,doors and windows	300,000.00				300,000.00
4. Roads and Bridges Projects					0	0
5. Environmental Projects					300000	560,000.00
		860,000.00				0

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KIPKELION WEST CONSTITUENCY

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6. Emergency		4,687,931.33	-	0	4,687,931.33	0
7. Bursary		1,757,833.35	-	0	1,757,833.35	0
8. Sports		860,000.00		0	860,000.00	
Sub-Total		10,605,764.68			11,165,764.68	
Others						
ICT HUB		4,677,027.20			4,677,027.20	
Constituency Strategic Plan		3,500,000.00			3,500,000.00	
Constituency Office vehicle		5,200,000.00			5,200,000.00	
Sub-Total		13,377,027.20			13,377,027.20	
Grand Total					54,107,747.88	



ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2017/18	Historical Cost (Kshs) 2016/17
Land	-	-
Buildings and structures	1,800,000.00	1,800,000.00
Transport equipment	4,450,000.00	4,450,000.00
Office equipment, furniture and fittings	217,600.00	217,600.00
ICT Equipment, Software and Other ICT Assets	163,000.00	163,000.00
Other Machinery and Equipment	-	-
Heritage and cultural assets		
Intangible assets		
Total	6,630,600.00	6,630,600

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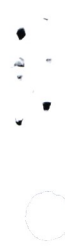
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 5 – PMC BANK BALANCES AS AT 30TH JUNE 2018

1	P.M.C.	BANK	ACC NO	BALANCE 2017/18	BALANCE 2016/17
2	KOKWET PRY SCH	KENYA COMMERCIAL BANK	116157870 6	7,951.00	NIL
3	CHORWET PRY SCH	KENYA COMMERCIAL BANK	120312446 5	219,325.00	NIL
4	KAMIWA PRY SCH	KENYA COMMERCIAL BANK	120385158 8	384.5	NIL
5	KORU FARM PRY SCH	KENYA COMMERCIAL BANK	120385382 3	1,200.00	NIL
6	IMBARAGI PRY SCH	KENYA COMMERCIAL BANK	115765141 0	980.8	NIL
7	TIMBILIL PRY SCH	KENYA COMMERCIAL BANK	110252712 2	39,097.00	NIL
8	KAPSALE PRY SCH	KENYA COMMERCIAL BANK	116350757 1	54.5	NIL
				268,992.80	



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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Low absorption of funds	Delay in Implementation of projects	Funds Account Manager	Resolved	30th June, 2017
2	Unreconciled difference of Ksh. 1,000,000.00	Financial Report to be Adjusted	Funds Account Manager	Resolved	30th June, 2017
3	Unaccounted for bursary	bursaries to be fully accounted	Funds Account Manager	Resolved	30th June, 2017

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