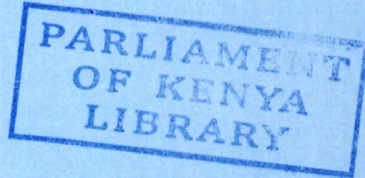


REPUBLIC OF KENYA



*Paper Laid by the
Leader of the Majority
NA, on Tuesday, 13th Feb,
2018, at 2.30 p.m.*

OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2016**



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

30 SEP 2016

RECEIVED

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
KIPKELION EAST CONSTITUENCY**

**REPORTS AND
FINANCIAL STATEMENTS**

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

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

PKH

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KIPKELION EAST
CDF OFFICE
14 SEP 2016
P. O. Box 188-20203 LONDONAM

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JFK

KIPKELION EAST
CDF OFFICE
1st FLOOR
SIGNATURE OF THE CHIEF EXECUTIVE OFFICER
[Signature]

II. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (NG-CDF)* was set up under the NG-CDF Act, 2003 now repealed by the NG-CDF Act, 2013. The *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*.

(b) Key Management

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

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

(c) Fiduciary Management

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

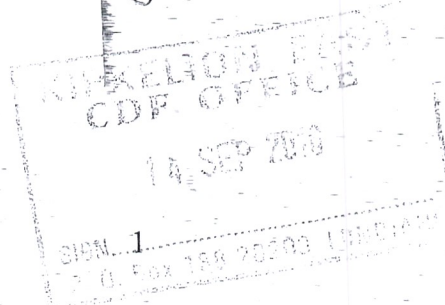
No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Mwibiri Francis
3.	Accountant	Simon Ochieng
4.		

(d) Fiduciary Oversight Arrangements

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

(e) KIPKELION EAST NG-CDF Headquarters

P.O. Box 188
Londiani



(f) KIPKELION EAST NG-CDF Contacts

Telephone: (254) XXXXXXXX
E-mail: kipkelioneast@NG-CDF.go.ke
Website: www.go.ke

(g) KIPKELION EAST NG-CDF Bankers

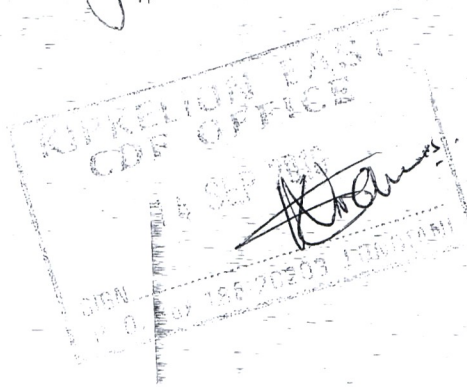
1. Kenya Commercial Bank, Londiani Branch
Acc No: 1147413487
-
- ...
- ...
- ...

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



III. FORWARD BY THE CHAIRPERSON CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NG-CDFC)

IV.

Kipkelion East NG-CDF has in the last financial year disbursed up to **Ksh. 110,179,589.00** up from **Ksh. 108,065,790.00** disbursed in the financial year 2014/15. This shows an improvement in the disbursement in the last two financial years. 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 East.

We are however hopeful that during amendment in the NG-CDF Act, there will be increased disbursement to the NG-CDF from 2.5% to 5% since it is evident that NG-CDF has since been a success in developments at the grass root level.

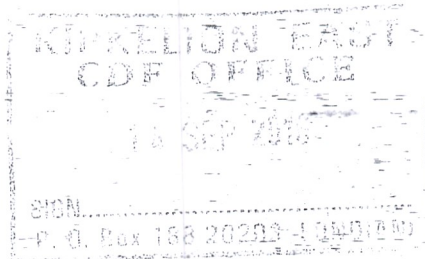
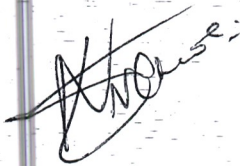
The challenges we face mostly is delays in preparation of Bills of Quantity by line Ministry thus delaying the process of cheque preparation. We are thus looking forward to ensuring accountability in project management as well as increased disbursement of funds to all the approved projects in time.

Thank you.



Sign

CHAIRPERSON NG-NG-CDFC



V. STATEMENT OF NG-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 NG-CDF shall prepare financial statements in respect of that NG-CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the *Kipkelion East NG-CDF* is responsible for the preparation and presentation of the *NG-CDF's* financial statements, which give a true and fair view of the state of affairs of the *NG-CDF* for and as at the end of the financial year 2015/16 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 *NG-CDF*; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *NG-CDF*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

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

Approval of the financial statements

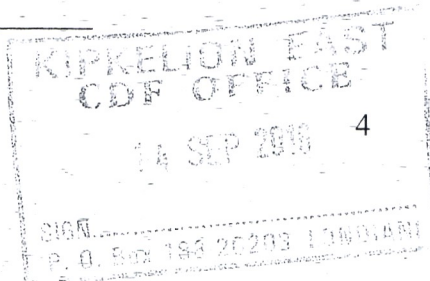
The *NG-CDF's* financial statements were approved and signed by the Accounting Officer on 19TH August 2016.



Chairperson



Funds Account Manager



REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kipkelion East set out on pages 5 to 24, which comprise the statement of financial assets and liabilities as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair representation of these financial statements in accordance with the International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable 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 the financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229 of the Constitution. The audit was conducted in accordance with the 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

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

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 qualified opinion.

Basis for Qualified Opinion

1. Compensation to Employees

The statement of receipts and payments for the year ended 30 June 2016 reflects compensation of employee's balance of Kshs.1,992,592. However, this amount was not in agreement with the payroll summary figure of Kshs.2, 250,344 resulting in unexplained and unreconciled difference of Kshs.257,752. In the circumstance, the accuracy and completeness of the reported balance of Kshs.1,992,592 could not be confirmed.

2. Bursary

The statement of receipts and payments for the year ended 30 June 2016 reflects other grants and transfers of Kshs.38,826,662 . Included in this amount are bursary disbursements to secondary schools and tertiary institutions of Kshs.13,120,218 and Kshs.8,345,999 as revealed by note 8. However, only bursary disbursements totaling Kshs.7,218,477 were acknowledged leaving a balance of Kshs.14,247,740 not acknowledged by the beneficiaries. In the circumstance, accuracy and completeness of other grants and other transfers balance of Kshs.38,826,662 could not be confirmed.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Kipkelion East Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Other Matter

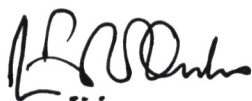
1. Bank Balance

The statement of assets as at 30 June 2016 reported a bank balance of Kshs.37,994,253. Examination of bank reconciliation statement in support of this balance revealed unrepresented cheques of Kshs.21,101,140. Included in this amount are cheques totalling Kshs.727,430 dating back to April 2014 which have not been presented to the bank thereby becoming stale. No reversal has been done in the cash book. In the

circumstance, the accuracy and validity of the bank balance of Kshs.37,994,253 as at 30 June 2016 could not be confirmed.

2. Budgetary Performance

According to the summary statement of appropriation the fund final budget was Kshs.149,473,842 compared to the total expenditure of Kshs.110,179,589 resulting to unspent balance of Kshs.39,294,253. Consequently, the absorption of funds against the final budgeted fund was seventy four percent. (74%) The under absorption implies delay in implementation of projects and failure to provide public services to the constituents.



FCPA Edward R.O Ouko, CBS
AUDITOR GENERAL

Nairobi

20 November 2017

VI. STATEMENT OF RECEIPTS AND PAYMENTS

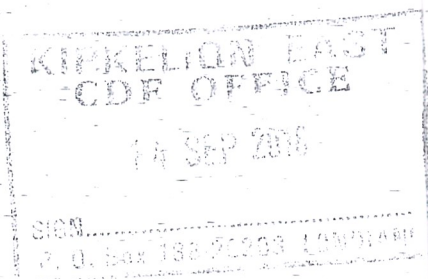
	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Transfers from NG-CDF board-AIEs' Received	1	108,343,736.00	103,497,573.00
Proceeds from Sale of Assets	2	NIL	
Other Receipts	3	NIL	
TOTAL RECEIPTS		108,343,736.00	103,497,573.00
PAYMENTS			
Compensation of employees	4	1,992,592.00	959,573.00
Use of goods and services	5	728,975.00	1,155,865.00
Committee Expenses	6	7,718,500.00	5,770,065.00
Transfers to Other Government Units	7	59,500,000.00	63,203,260.00
Other grants and transfers	8	38,826,662.00	36,022,547.00
Social Security Benefits	9	185,820.00	29,480.00
Acquisition of Assets	10		
Other Payments	11	1,227,040.00	925,000.00
TOTAL PAYMENTS		110,179,589.00	108,065,790.00
SURPLUS/DEFICIT		(1,835,853.00)	(4,568,217.00)



Chairperson - NG-CDFC



Fund Account Manager





CONSTITUENCY DEVELOPMENT FUND- KIPKELION EAST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

VII. STATEMENT OF ASSETS

II. STATEMENT OF FINANCIAL ASSETS			
	Note	2015-2016	2014-2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	37,994,253.00	39,830,106.00
Cash Balances (cash at hand)	12B	NIL	NIL
Outstanding Imprests	12C	NIL	NIL
		37,994,253.00	39,830,106.00
TOTAL FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd 1st July..	13	39,830,106.00	39,830,106.00
Surplus/Deficit for the year		(1,835,853.00)	-
Prior year adjustments	14		
NET LIABILITIES		37,994,253.00	39,830,106.00

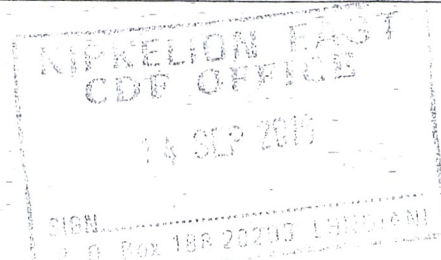
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KIPKELION EAST NG-CDF financial statements were approved on 14/9/2016 and signed by:


 Chairperson - NG-CDFC


 Fund Account Manager

VIII. STATEMENT OF CASHFLOW

		2015-2016	2014-2015
Receipts for operating income			
Transfers from NG-CDF Board	1	108,343,736.00	103,497,573.00
Other Receipts	3	0	0
SUBTOTAL			103,497,573.00
Payments for operating expenses			
Compensation of Employees	4	1,992,592.00	959,573.00



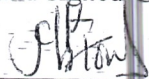
CONSTITUENCY DEVELOPMENT FUND- KIPKELION EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

Use of goods and services	5	728,975.00	1,155,865.00
Committee Expenses	6	7,718,500.00	5,770,065.00
Transfers to Other Government Units	7	59,500,000.00	63,203,260.00
Other grants and transfers	8	40,053,702.00	36,022,547.00
Social Security Benefits	9	185,820.00	29,480.00
Other Payments	11	0	925,000.00
SUBTOTAL		110,179,589.00	108,065,790.00
Adjusted for:			
Adjustments during the year		0	0
Net cash flow from operating activities		(1,835,853.00)	(4,568,217.00)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	0	-
Net cash flows from Investing Activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		(1,835,853.00)	(4,568,217.00)
Cash and cash equivalent at BEGINNING of the year	12A	39,830,106.00	44,398,323.00
Cash and cash equivalent at END of the year	13	37,994,253.00	39,830,106.00

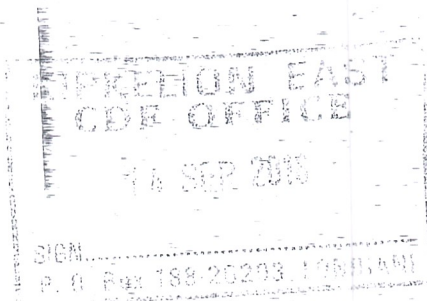
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KIPKELION EAST NG-CDF financial statements were approved on 14/9 2016 and signed by:



Chairperson NG-CDFC



Fund Account Manager



Reports and Financial Statements
For the year ended June 30, 2015

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments (unspent from last financial year)	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 NG-CDF Board	109,643,736.00	39,830,106.00	149,473,842.00	148,173,842.00	1,300,000.00	99
Proceeds from Sale of Assets	0	0	0	NIL	#VALUE!	
Other Receipts	0	0	0	NIL	#VALUE!	
TOTALS	109,643,736.00	39,830,106.00	149,473,842.00	148,173,842.00	1,300,000.00	
PAYMENTS						
Compensation of Employees	2,034,344.00		2,034,344.00	1,992,592.00	41,752.00	97.9%
Use of goods and services	769,936.63	0	769,936.63	728,975.00	40,961.63	94.7%
Committee Expenses	5,665,082.81	2,057,466.00	7,722,548.81	7,718,500.00	4,048.81	99.9%
Transfers to Other Government Units	59,860,000.00	11,040,000.00	70,900,000.00	59,500,000.00	11,400,000.00	83.9%
Other grants and transfers	39,966,372.56	26,482,640.00	66,449,012.56	40,053,702.00	26,395,310.56	60.3%
Social Security Benefits	48,000.00		48,000.00	185,820.00	(137,820.00)	387.1%
Acquisition of Assets		250,000.00	250,000.00		250,000.00	0.0%
Other Payments	1,300,000.00		1,300,000.00		1,300,000.00	0.0%
TOTALS	109,643,736.00	39,830,106.00	149,473,842.00	110,179,589.00	39,294,253.00	73.7%

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**Reports and Financial Statements
For the year ended June 30, 2015**

The KIPKELION EAST NG-CDF financial statements were approved on 14/9 2016 and signed by:



Fund Account Manager



Chairperson NG-CDF



X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

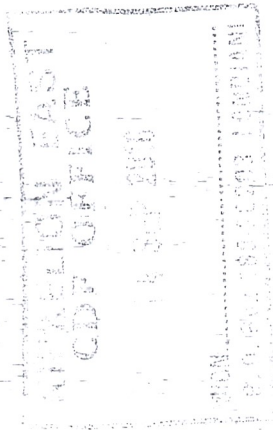
Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For

**Reports and Financial Statements
For the year ended June 30, 2015**

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.

(Signed)

[Handwritten Signature]



XI. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES			2015-2016	2014 - 2015
	Description		Ksh	Kshs
1330407	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
	Normal Allocation			
		AIE NO. A797146		25,874,393.25
		AIE NO. A796780		11,349,757.00
		AIE NO. A796582		14,524,635.95
		AIE NO. A750472		25,874,393.00
		AIE NO. A796112		25,874,393.80
		AIE NO. 820584	20,000,000.00	
		AIE NO. 724250	10,000,000.00	
		AIE NO. 820818	24,000,000.00	
		AIE. NO 825658	27,000,000.00	
		AIE NO. 825759	27,343,736.00	
	TOTAL		108,343,736.00	103,497,573.00
3510000	2 PROCEEDS FROM SALE OF NON-			

J. M. Mwangi

A. Mwangi

REPORTS AND FINANCIAL STATEMENTS
For the year ended June 30, 2015

FINANCIAL ASSETS				
Description		2015-2016	2014-2015	
	Total	Kshs	Kshs	
		NIL	NIL	
3 OTHER				
1400000	RECEIPTS			
	Description	2015-2016	2014-2015	
	Total	Kshs	Kshs	
		NIL	NIL	
4				
2110000	COMPENSATION OF EMPLOYEES			
	Description	2015-2016	2014-2015	
		Kshs	Kshs	
	Basic wages of contractual employees	1,992,592.00	959,573.00	
	Total	1,992,592.00	959,573.00	
5 USE OF GOODS AND SERVICES				
2200000	Description	2015-2016	2014-2015	
		Kshs	Kshs	
	Utilities, supplies and services	304,235.00	368,275.00	
	Printing, advertising and information supplies & services	-	252,200.00	

**Reports and Financial Statements
For the year ended June 30, 2015**

2211100	Office and general supplies and services				
2211200	Fuel, oil & lubricants	300,000.00		291,620.00	
2211300	Other operating expenses			85,770.00	
2220100	Routine maintenance – vehicles and other transport equipment	124,740.00		158,000.00	
	Total	728,975.00		1,155,865.00	
2210800	6 COMMITTEE EXPENSES				
	Description	2015-2016	2014-2015		
		Kshs	Kshs		
2210802	Other committee expenses	2,662,240.00		2,340,294.00	
2210809	Committee allowance	5,056,260.00		3,429,771.00	
	TOTAL	7,718,500.00		5,770,065.00	
2630200	7 TRANSFER TO OTHER GOVERNMENT ENTITIES				
	Description	2015-2016	2014-2015		
		Kshs	Kshs		
2630204	Transfers to primary schools	37,270,000.00		38,017,931.00	
2630205	Transfers to secondary schools	20,080,000.00		17,102,570.00	
2630207	Transfers to Health			8,082,759.00	

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Reports and Financial Statements
For the year ended June 30, 2015

	institutions		2,150,000.00	
	TOTAL		59,500,000.00	63,203,260.00
	8 OTHER GRANTS AND OTHER PAYMENTS			
	Description	2015-2016	2014-2015	
		Kshs	Kshs	
2640101	Bursary -Secondary	13,120,218.00	7,969,017.00	
2640102	Bursary -Tertiary	8,345,999.00	5,128,900.00	
2640504	Water	4,600,000.00	14,950,000.00	
2640507	Security	1,400,000.00	1,120,000.00	
2640508	Roads	3,100,000.00	2,829,220.00	
2640200	Emergency Projects (specify)	8,260,445.00	4,025,410.00	
	Total	38,826,662.00	36,022,547.00	
	9 SOCIAL SECURITY BENEFITS			
		2015-2016	2014-2015	
		Kshs	Kshs	
2120101	Employer contribution to NSSF	185,820.00	29,480.00	
	Total	185,820.00	29,480.00	
3100000	TOTAL			

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Reports and Financial Statements
For the year ended June 30, 2015

ACQUISITION OF ASSETS		2015-2016	2014-2015
Non Financial Assets		Kshs	Kshs
3110701	Purchase of Vehicles	-	-
	Total	-	-
11 OTHER PAYMENTS			
	Strategic Plan	-	925,000.00
	Environment	1,227,040.00	
	TOTAL	1,227,040.00	925,000.00
12A: Bank Balances (cash/book bank balance)			
	Name of Bank, Account No. & currency	2015-2016	2014-2015
	Account Number	Kshs (30/6/2016)	Kshs (30/6/2015)
	KCB LONDIANI BRANCH	37,994,253.00	39,830,106.00
	Total	37,994,253.00	39,830,106.00
12B: CASH IN HAND			
		2015-2016	2014-2015
		Kshs (30/6/2016)	Kshs (30/6/2015)
	Total	NIL	NIL
12C: OUTSTANDING IMPRESTS			

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Reports and Financial Statements
For the year ended June 30, 2015

Name of Officer	Date imprest taken	Amount Taken		Amount Surrendered	
		Kshs	Kshs	Kshs	Kshs
<i>Total</i>		NIL			
12 BALANCES BROUGHT FORWARD					
		2015-2016	2014-2015		
		Kshs (1/7/2016)	Kshs (1/7/2015)		
Bank accounts		37,994,253.00	44,398,323.00		
Total		37,994,253.00	44,398,323.00		
14 PRIOR YEAR ADJUSTMENTS					
		2015-2016	2014-2015		
		Kshs	Kshs		
Total		NIL	NIL		
	OTHER IMPORTANT DISCLOSURES				
15					
15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)					
		2015-2016	2014-2015		
		Kshs	Kshs		
TOTAL		NIL	NIL		
15.2: PENDING STAFF PAYABLES (See					

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NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2015

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2016	2015	
		A	B	c	d=a-c		
Amounts due to other Government entities							
Londiani Educational Centre		4,000,000.00			4,000,000.00		AWAITING BOQS
Tulwap Kipsigis Water Project		3,000,000.00			3,000,000.00		AWAITING BOQS
Audit fee		500,000.00			500,000.00		AWAITING BOQS
Chepcholiet Water Project		500,000.00			500,000.00		AWAITING BOQS
Kamarus Water Project		300,000.00			300,000.00		AWAITING BOQS
Ainapsoiot Bridge		500,000.00			500,000.00		AWAITING BOQS
Sports		517,488.00			517,488.00		AWAITING BOQS
Sports 13/14		1,142,447.00			1,142,447.00		AWAITING BOQS
Dr Koech -Lemotit Road		500,000.00			500,000.00		AWAITING BOQS
Mentera - Kapseger Bridge		300,000.00			300,000.00		AWAITING BOQS
Ewat Road		500,000.00			500,000.00		AWAITING BOQS
Employees Salaries		867,172.00			867,172.00		AWAITING BOQS
NSSF		16,000.00			16,000.00		AWAITING BOQS
Goods and Services		226,615.63			226,615.63		AWAITING BOQS
Committee Expenses		759,922.61			759,922.61		AWAITING BOQS
Goods and Services		300,836.84			300,836.84		AWAITING BOQS
Committee Expenses		479,721.97			479,721.97		AWAITING BOQS
NG-GDFC/PMC Capacity Building		292,412.39			292,412.39		AWAITING BOQS
Bursary Secondary Schools		1,555,000.00			1,555,000.00		AWAITING BOQS
Bursary Tertiary Schools		1,855,000.00			1,855,000.00		AWAITING BOQS

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

Reports and Financial Statements
For the year ended June 30, 2015

Bursary Special Schools	278,747.20	278,747.20			278,747.20					
Mocks/CATs/Mentorship programme	1,000,000.00	1,000,000.00			1,000,000.00					AWAITING NG-CDFCS RESOLUTION
Kaplambol Primary School	600,000.00	600,000.00			600,000.00					AWAITING BOQs
Keringet Primary School	500,000.00	500,000.00			500,000.00					AWAITING BOQs
Tilolwet Primary School	500,000.00	500,000.00			500,000.00					AWAITING BOQs
Chagaik Secondary School	430,000.00	430,000.00			430,000.00					AWAITING BOQs
Finch Secondary School	500,000.00	500,000.00			500,000.00					AWAITING BOQs
Ufafiti Secondary School	430,000.00	430,000.00			430,000.00					AWAITING BOQs
Kipkeremwo Asst Chiefs Office	650,000.00	650,000.00			650,000.00					AWAITING NG-CDFCS RESOLUTION
Cheptangulgei-Kisabo Bridge	400,000.00	400,000.00			400,000.00					AWAITING NG-CDFCS RESOLUTION
KIPKELION EAST Tournament	1,072,307.36	1,072,307.36			1,072,307.36					AWAITING NG-CDFCS RESOLUTION
Employees Salaries	500,000.00	500,000.00			500,000.00					AWAITING NG-CDFCS RESOLUTION
NSSF	20,000.00	20,000.00			20,000.00					AWAITING NG-CDFCS RESOLUTION
Goods and Services	500,000.00	500,000.00			500,000.00					AWAITING NG-CDFCS RESOLUTION
Committee Expenses	700,000.00	700,000.00			700,000.00					AWAITING BOQs
Goods and Services	300,000.00	300,000.00			300,000.00					AWAITING BOQs
Committee Expenses	400,000.00	400,000.00			400,000.00					AWAITING BOQs
NG-CDFC/PMC Capacity Building	300,000.00	300,000.00			300,000.00					AWAITING BOQs
Bursary Secondary Schools	1,200,000.00	1,200,000.00			1,200,000.00					AWAITING BOQs

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

**Reports and Financial Statements
For the year ended June 30, 2015**

Bursary Tertiary Schools	1,000,000.00				1,000,000.00				AWAITING BOQS
Bursary Special Schools	100,000.00				100,000.00				AWAITING BOQS
Mocks/CATs/Mentorship programme	500,000.00				500,000.00				AWAITING BOQS
Chesinende Primary School	430,000.00				430,000.00				AWAITING NG-CDFCS RESOLUTION
United Soy Primary School	430,000.00				430,000.00				AWAITING NG-CDFCS RESOLUTION
Tugunon Secondary School	500,000.00				500,000.00				AWAITING BOQS
Chepcholiet Asst Chiefs Office	400,000.00				400,000.00				AWAITING BOQS
Kiplokyi chiefs Office	400,000.00				400,000.00				AWAITING BOQS
Kipsirichet Chiefs Office	400,000.00				400,000.00				AWAITING BOQS
Chepseon Ward Environment Project	100,000.00				100,000.00				AWAITING BOQS
Kedowa/Kimugul Ward Environment Project	100,000.00				100,000.00				AWAITING BOQS
Londiani Ward Environment Project	100,000.00				100,000.00				AWAITING BOQS
Sorget/Tendeno Ward Environment Project	100,000.00				100,000.00				AWAITING BOQS
Tulwap kiplekwa primary school	400,000.00				400,000.00				AWAITING BOQS
Mugut primary school	600,000				600,000				AWAITING BOQS
Irerma primary school	400,000				400,000				AWAITING BOQS
Ngatumek primary school	500,000				500,000				AWAITING BOQS
Kapkondor secondary school									AWAITING NG-CDFCS RESOLUTION
Kaplamboi Primary School	600,000.00				600,000.00				Awaiting BOQS
Emergency	2,140,582.00				2,140,582.00				Unspent

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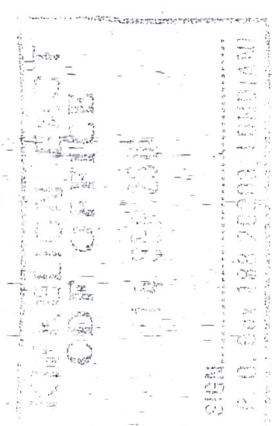
TY - (indicate actual name of the entity)

NATIONAL GOVERNMENT ENTITIES
Reports and Financial Statements
For the year ended June 30, 2015

Total	37,994,253.00	37,994,253.00							
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NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2015

ANNEX 4 -- SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs)	
	2015/16	2014/15
Transport equipment	3,949,999.00	3,949,999.00
Office equipment, furniture and fittings	144,825.27	144,825.27
ICT Equipment, Software and Other ICT Assets	96,250.00	96,250.00
Total	4,191,074.27	4,191,074.27

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MPKELIM EAST
CDF OFFICE
10/30/15
SIGN
P.O. Box 183 Nairobi 10100

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