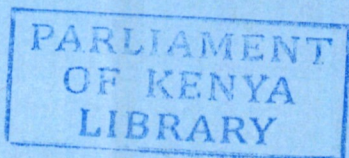
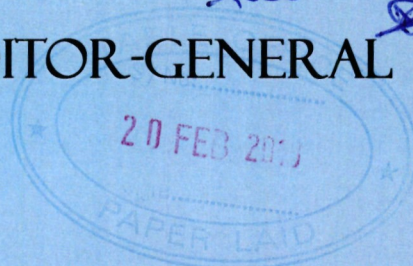


REPUBLIC OF KENYA



*Paper Laid
By LOMP, Hon. Dada
on 20 Feb 2016
the table*

OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2016**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
22 JUN 2017
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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NG-CDF) -
KILGORIS CONSTITUENCY**

AMENDED 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)**

TABLE OF CONTENTS

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	2
II. STATEMENT OF THE CHAIRMAN NG- CONSTITUENCY DEVELOPMENT FUND.....	4
III. STATEMENT OF THE NG-CDF MANAGEMENT RESPONSIBILITIES.....	5
IV. STATEMENT OF RECEIPT AND PAYMENTS.....	6
V. STATEMENT OF ASSETS.....	7
VI. STATEMENT OF CASH FLOW.....	8
VII. SUMMARY STATEMENT OF APPROPRIATION (RECURRENT AND DEVELOPMENT).....	9
VIII. TRIAL BALANCE.....	10
IX. SIGNIFICANT ACCOUNTING POLICIES.....	11
X. NOTES TO THE FINANCIAL STATEMENTS.....	13

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government *Constituencies Development Fund (NG-CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *Kilgoris NG-Constituency's* day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (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	Elisha Ade
3.	District Accountant	Onyango
4.		

(d) Fiduciary Oversight Arrangements

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

e) Kilgoris CDF Headquarters

P.O. Box 361
NG- CDF Building
Along Kilgoris – Kisii Road
KILGORIS, KENYA

(f) KILGORIS CDF Contacts

Telephone: (254) 722405245

E-mail: kilgoris@cdf.go.ke

Website: www.go.ke

(g) KILGORIS CDF Bankers

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

2. Equity Bank
Kilgoris Branch
P.O.Box 348 - 020500
KILGORIS

(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

II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

Kilgoris Constituency is located in Narok County and stand as one of the vast constituencies in terms of area covering 2526square Kilometres and according to the 2009 census, the population of the constituency was standing at 180,417 people. By now it has grown tremendously.

In terms of the CDF Budget performance, the constituency has seen a lot of improvement over the years especially with the involvement of technical experts where projects are priced and allocated as requested. This has helped in timely implementation and utilization of the projects to the benefit of the constituents.

All sectors identified by the CDF Act as being its function are well considered for funding which has resulted to greater achievement as follows:

- Education sector – Funding of schools has assisted in increasing enrolment of students to both primary, secondary and tertiary institutions. Bursary has also assisted in retaining students in school especially those from challenged background.
- Health sector has made it possible for the public to easily access health services. This coupled with the fact that health service providers are accommodated within the health facilities, the constituents are able to access their services any time.
- Water project funding has resulted into the constituents accessing clean and reliable water supply.
- Construction of Police Posts and local administration offices has enhanced security in the constituency.
- CDF has created employment away from urban centres by engaging local labour in projects



Davis Dikir

CHAIRMAN CDFC

I. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government agency shall prepare financial statements in respect of that agency. 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 Kilgoris NG-Constituency Development Fund is responsible for the preparation and presentation of the Kilgoris NG-CDF financial statements, which give a true and fair view of the state of affairs of the Kilgoris NG-CDF for and as at the end of the financial year (period) ended on June 30, 2015. 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 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 Kilgoris 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, 2015, and of the NG-CDF's financial position as at that date. The Accounting Officer in charge of the Kilgoris 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 Kilgoris 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.

National Government Constituency Development Fund. Kilgoris NG- CDF 2015/2016

Approval of the financial statements

The *CDF's* financial statements were approved and signed by the Accounting Officer on _____ 2016.

Principal Secretary

Principal Accounts Controller

	Chairman CDFC		Fund Account Manager
--	----------------------	--	-----------------------------

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 - KILGORIS CONSTITUECNCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Kilgoris set out on pages 7 to 31, which comprise the statement of assets 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 this audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229 (7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those Standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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
- Kilgoris 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Cash and Cash Equivalents

The statement of financial assets showed total cash assets of Kshs.223,065. However, examination of the bank reconciliation statement as at 30 June 2016 disclosed payments in cash book not recorded in the bank statement (unpresented cheques) of Kshs.1,435,334.90. Out of this balance, Kshs.826,314.80 were stale cheques. However, it was not explained why the stale cheques were not written back to cashbook.

Further, payments in bank statement not recorded in cash book amounted to Kshs.135,686 with some transactions dating back to 15 January 2015. It was however, not explained why the amount had not been recorded in cashbook as at 30 June 2016.

Further, examination of the cash book disclosed cash at hand balance of Kshs.3,017 as at 30 June 2016. However, no Board of Survey certificate was presented for audit verification and it was therefore not possible to confirm the existence of the cash.

In the circumstances, it was not possible to confirm the accuracy of the reported cash and cash equivalents balance of Kshs.223, 064.85 reported in the statement of assets as at 30 June 2016.

2. Unsupported Bursary Expenses

Included in other grants and transfers of Kshs.24,260,000 were bursary disbursements amounting to Kshs.18,360,000 made to students studying in various schools, colleges and universities.

Although, as required, the list of beneficiaries was displayed on the CDF office notice Board, no guiding policies or the criteria applied when identifying and awarding bursaries to the needy students were made available for audit verification.

Further, no school fee receipts, or acknowledgement letters from the institutions, or locational/ward committee minutes identifying and awarding bursaries to needy students were presented for audit.

In the circumstances, it was not possible to confirm the actual bursaries balance and whether the bursaries were indeed awarded to needy students in the Constituency.

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 - Kilgoris 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 Constituencies Development Fund Act, 2015.

Other Matter

1. Under-funding of Projects

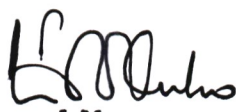
Examination of the Project code list (Approved Budget) and expenditure records presented for audit in respect of transfers to secondary schools disclosed the following projects were under-funded despite having been provided for in the budget funded:

Payee	P.V. No.	Amount Approved (Kshs)	Amount Disbursed (Kshs)	Amount Under Funded (Kshs)
Shankoe Secondary School	3729	800,000.00	500,000.00	300,000.00
Olereko Secondary School	3730	800,000.00	500,000.00	300,000.00
Siria Boys High School	3732	800,000.00	500,000.00	300,000.00
Kondamet	3747	800,000.00	500,000.00	300,000.00
Sikawa Secondary School	3748	600,000.00	231,957.00	368,043.00
Total		3,800,000.00	2,231,957.00	1,568,043.00

No explanation was provided by management for the underfunding of the projects. The underfunding resulted to delay in completion of the projects.

2. Stalled/Abandoned Projects

Examination of expenditure records held at Trans Mara West District Treasury and the Project Implementation Status report as at 30 September June 2016 disclosed that the CDFC funded several projects costing Kshs,51,182,759 which, however, are yet to be completed. Among these are some which date back to 2013 - 2014 financial year. It was not clear why the CDFC continued to commence new projects before completing the ongoing ones. Consequently, several of the CDF's projects have stalled due to lack of sufficient funds.



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

Nairobi

16 November 2017

NG - CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY

Report of financial statements

for the year ended June 30, 2016

I. AMENDED STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016	2014-2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	123,593,412.00	117,026,832.00
Proceeds from Sale of Assets	2		-
Other Receipts	3		-
TOTAL RECEIPTS		123,593,412.00	117,026,832.00
PAYMENTS			
Compensation of employees	4	1,583,097.00	1,893,808.00
Use of goods and services	5	2,063,579.00	2,378,796.00
Committee Expenses	6	6,451,500.00	3,225,000.00
Transfers to Other Government Units	7	98,081,957.00	87,249,476.15
Other grants and transfers	8	24,260,000.00	21,529,530.00
Social Security Benefits	9	28,800.00	55,420.00
Acquisition of Assets	10		
Other Payments	11		
TOTAL PAYMENTS		132,468,933.00	116,332,030.15
SURPLUS/DEFICIT		(8,875,521.00)	694,801.85

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

Davis Dikir



Elisha M Ade



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FUND ACCOUNTS MANAGER
KILGORIS CONSTITUENCY
P.O. Box 361-48700
KILGORIS.

NG - CONSTITUENCY DEVELOPMENT FUND- KILGORIS CONSTITUENCY

Report and financial statements

for the year ended June 30, 2016 (Kshs)

II. AMENDED STATEMENT OF FINANCIAL ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	220,047.85	8,500,135.85
Cash Balances (cash at hand)	13	3,017.00	-
Outstanding Imprests	14	-	598,450.00
Cash Equivalent	15		
TOTAL FINANCIAL ASSETS		223,064.85	9,098,585.85

REPRESENTED BY

Fund balance b/fwd 1st July 2014	16	9,098,585.85	8,403,784.00
Surplus/Deficit for the year		(8,875,521.00)	694,801.85
Prior year adjustments	14		-
NET LIABILITIES		223,064.85	9,098,585.85

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

Davis Dikir
Chairman CDFC

[Signature]
FUND ACCOUNT MANAGER
KILGORIS CONSTITUENCY
P.O. Box 361-4079
KILGORIS

Elisha M Ade
Fund Account Manager

[Signature]
FUND ACCOUNT MANAGER
KILGORIS CONSTITUENCY
P.O. Box 361-4079
KILGORIS

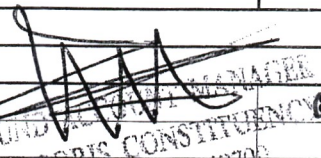
NG- CONSTITUENCY DEVELOPMENT FUND- KILGORIS CONSTITUENCY


Report and financial statements

for the year ended June 30, 2016 (Kshs)

AMENDED CASH FLOW STATEMENT

		2015 - 2016	2014 - 2015
Receipts for operating income			
Transfers from CDF Board	1	123,593,412.00	117,026,832.00
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	1,583,097.00	1,893,808.00
Use of goods and services	5	2,063,579.00	2,378,796.00
Committee Expenses	6	6,451,500.00	3,225,000.00
Transfers to Other Government Units	7	98,081,957.00	87,249,476.15
Other grants and transfers	8	24,260,000.00	21,529,530.00
Social Security Benefits	9	28,800.00	55,420.00
Other Payments	11	-	-
Adjusted for:			
Adjustments during the year		-	-
Total Payments from Operating Activities		132,468,933.00	116,332,030.15
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(8,875,521.00)	694,801.85
Cash and cash equivalent at BEGINNING of the year	15	9,098,585.85	8,403,784.00
Cash and cash equivalent at END of the year	16	223,064.85	9,098,585.85
The accounting policies and explanatory notes to these financial statements form an intergral part of the financial statements. The Kilgoris CDF financial statements were approved on			
..... 2016 and signed by:			
Davis Dikir		Elisha M Ade	
Chairman CDFC		Fund Account Manager	

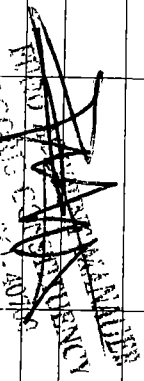
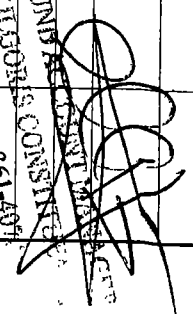

 FUND ACCOUNT MANAGER
 KILGORIS CONSTITUENCY
 P.O. Box 361-40700
 KILGORIS


 FUND ACCOUNT MANAGER
 KILGORIS CONSTITUENCY
 P.O. Box 361-40700
 KILGORIS.

NG-CONSTITUENCY DEVELOPMENT FUND - KILGORIS
Report and Amended Financial Statement for the year ended June 30th 2016
AMENDED SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	123,593,412.00	0	123,593,412.00	123,593,412.00		100
Proceeds from Sale of Assets				-		
Other Receipts	9,098,585.85	0	9,098,585.85	8,875,521.00	223,064.85	
PAYMENTS						
Compensation of Employees	1,402,560.00		1,454,400.00	1,583,097.00	(128,697.00)	
Use of goods and services	2,883,683.00		2,883,683.00	2,063,579.00	820,104.00	
Committee Expenses	1,743,000		1,743,000	6,451,500.00	(4,708,500.00)	
Transfers to Other Government Units	49,282,759.00	0.00	57,686,543.00	98,081,957.00	(40,395,414.00)	
Other grants and transfers	15,068,118.00		15,068,118.00	24,260,000.00	(9,191,882.00)	
Social Security Benefits	12,000.00		12,000.00	28,800.00	(16,800.00)	
Acquisition of Assets	9,920,709.00		9,920,709.00	-	9,920,709.00	
Other Payments	808,983.00		808,983.00	-	808,983.00	
TOTALS	81,121,812.00	-	89,577,436.00	132,468,933.00	(42,891,497.00)	

The Kilgoris NG-CDF financial statements were approved on 2016 and signed by:

<p>Davis Dikir Chairman - CDFC</p> <p align="center"> KILGORIS NG-CONSTITUENCY DEVELOPMENT FUND P.O. Box 361-407 KILGORIS</p>	<p>Elisha M. Ade Fund Account Manager</p> <p align="center"> FUND ACCOUNT MANAGER KILGORIS NG-CONSTITUENCY DEVELOPMENT FUND P.O. Box 361-407 KILGORIS</p>
---	--

NG - CONSTITUENCY DEVELOPMENT FUND- KILGORIS CONSTITUENCY

**Report and Amended financial statements
for the year ended June 30, 2016 (Kshs)**

AMENDED TRIAL BALANCE AS AT 30TH JUNE 2016

		DR	CR
Cash and Cash equivalents			
	Bank Balances	220,048	
	Cash Balances	3,017	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	1,583,097	
	Use of goods and services	2,063,579	
	Committee Expenses	6,451,500	
	Transfers to Other Government Units	98,081,957	
	Other grants and transfers	24,260,000	
	Social Security Benefits	28,800	
	Acquisition of Assets	-	
	Other Payments	-	
Receipts			
	Transfers from the Board		123,593,412
	Proceeds from sale of assets		-
	Others receipts		-
Fund Balance b/f			9,098,586
TOTAL		132,691,998	132,691,998

The accounting policies and explanatory notes to these financial statements form an intergral part of the financial statements. The Kilgoris NG-CDF financial statements were approved on 2016 and signed by:

Davis Dikir
Chairman CDFC

Elisha M Ade
Fund Account Manager

~~FUND ACCOUNT MANAGER
KILGORIS CONSTITUENCY
P.O. Box 361-40700
KILGORIS~~

11

~~FUND ACCOUNT MANAGER
KILGORIS CONSTITUENCY
P.O. Box 361-40700
KILGORIS~~

III. 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 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.

5. Pending bills

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

6. Budget

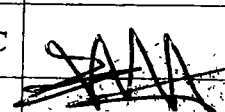

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NG-CDF's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment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

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2015.

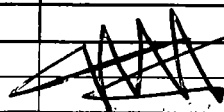

NG- CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY				
Report and Amended financial statements				
for the year ended June 30, 2016				
I. NOTES TO THE FINANCIAL STATEMENTS				
GFS CODES				
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
Description		2015 - 2016	2014 - 2015	
		Kshs	Kshs	
1330407	Normal Allocation	AIE NO A796277	10,000,000.00	2,000,000.00
		AIE NO A820813	20,000,000.00	38,586,888.50
		AIE NO A825731	61,593,412.00	
1330408	Conditional grants	AIE NO 825526	12,000,000.00	40,586,888.50
		AIE NO 796472	10,000,000.00	-
		AIE NO 724244	10,000,000.00	-
1330409	Receipt from other Constituency		-	
	TOTAL		123,593,412.00	117,026,832.00
3510000	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
Description		2015 - 2016	2014 - 2015	
		Kshs	Kshs	
3510202	Receipts from the Sale of Buildings			
3510601	Receipts from the Sale of Vehicles and Transport Equipment			
3510801	Receipts from the Sale Plant Machinery and Equipment			
3510803	Receipts from the Sale of office and general equipment			
	Total		-	-
	Davis Dikirr		Elisha Ade	
	Chairman CDFC		Fund Account Manager	

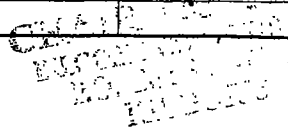
NG - CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY				
Report and Amended financial statements				
for the year ended June 30, 2015				
1400000	3 OTHER RECEIPTS			
	Description		2015 - 2016	2014- 2015
			Kshs	Kshs
1410107	Interest Received		-	-
1410405	Rents		-	-
1420601	Sale of tender documents		-	-
1450207	Other Receipts Not Classified Elsewhere (specify)		-	-
	Total		-	-
2110000	4 COMPENSATION OF EMPLOYEES			
	Description		2015 - 2016	2014- 2015
			Kshs	Kshs
2110201	Basic wages of contractual employees		1,583,097.00	1,893,808.00
2110202	Basic wages of casual labour			-
	Personal allowances paid as part of salary			
2110301	House allowance			-
2110314	Transport allowance			-
2110320	Leave allowance			-
2110326	Other personnel payments			-
2710120	gratuity			
	Total		1,583,097.00	1,893,808.00

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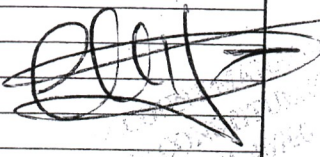
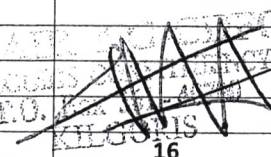
**CHAIR NG-CDFC
KILGORIS CONSTITUENCY
P.O. Box 361-40700
KILGORIS**

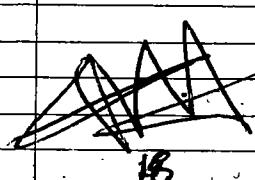
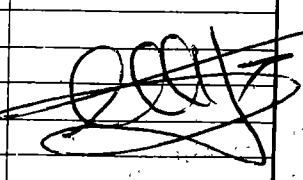
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**MEMO ACCOUNT MANAGER
KILGORIS CONSTITUENCY
P.O. Box 361-40700
KILGORIS**

NG - CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY				
Report and Amended financial statements				
for the year ended June 30, 2016				
2200000	5 USE OF GOODS AND SERVICES			
	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
2210100	Utilities, supplies and services		-	1,956,000.00
	Electricity		20,000.00	2,796.00
2210104	Office rent		-	
2210200	Communication, supplies and services		15,000.00	-
2210300	Domestic travel and subsistence		28,800.00	
2210500	Printing, advertising		-	-
2210600	Rentals of produced assets		-	-
2210700	Training expenses		-	-
2210800	Hospitality supplies and services		-	-
2210900	Insurance costs		-	-
2211000	Specialised materials and services		-	-
2211100	Office and general supplies and services		937,625.00	-
2211200	Fuel ,oil & lubricants		500,000.00	-
2211300	Other operating expenses		-	-
2220100	Routine maintenance – vehicles and other transport equipment		562,154.00	420,000.00
2220200	Routine maintenance – other assets		-	-
	Total		2,063,579.00	2,378,796.00
	Davis Dikirr		Elisha Ade	
	Chairma CDFC		Fund Account Manager	
			16	



 KILGORIS CONSTITUENCY DEVELOPMENT FUND



NG - CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY				
Report and Amended financial statements				
for the year ended June 30, 2016				
2210800	6 COMMITTEE EXPENSES			
Description		2015 - 2016	2014 - 2015	
		Kshs	Kshs	
2210802	Other committee expenses	590,000.00	489,125.00	
2210809	Committee allowance	5,861,500.00	1,254,000.00	
TOTAL		6,451,500.00	1,743,125.00	
2630200	7 TRANSFER TO OTHER GOVERNMENT ENTITIES			
Description		2015 - 2016	2014 - 2015	
		Kshs	Kshs	
2630204	Transfers to primary schools	68,900,000.00	29,800,000.00	
2630205	Transfers to secondary schools	26,781,957.00	12,500,000.00	
2630206	Transfers to Tertiary institutions	2,000,000.00	-	
2630207	Transfers to Health institutions	400,000.00	6,982,759.00	
TOTAL		98,081,957.00	49,282,759.00	
Davis Dikirr		Elisha Ade		
Chairman CDFC		Fund Account Manager		
				
16				
17				

NG - CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY					
Report and Amended financial statements					
for the year ended June 30, 2016					
2640000 8 OTHER GRANTS AND OTHER PAYMENTS					
Description		2015 - 2016	2014 - 2015		
		Kshs	Kshs		
2640101	Bursary -Secondary	10,979,000.00	8,000,000.00		
2640102	Bursary -Tertiary	7,381,000.00	3,503,652.00		
2640104	Bursary-Special schools	-	-		
2640105	Mocks & CAT	-	-		
2640504	water	-	-		
2640505	Agriculture (food security)	-	3,564,466.00		
2640506	Electricity projects	-	-		
2640507	Security	1,400,000.00	-		
2640508	Roads	-	-		
2640509	Sports	-	-		
2640510	Environment	-	-		
2640200	Emergency Projects (specify)	4,500,000.00	-		
	Total	24,260,000.00	15,068,118.00		
2120000 9 SOCIAL SECURITY BENEFITS					
		2015 - 2016	2014 - 2015		
		Kshs	Kshs		
2120101	Employer contribution to NSSF	28,800.00	12,000.00		
	Total	28,800.00	12,000.00		
Davis Dikirr Chairman CDPC			Elsha Ade Fund Account Manager		

NG - CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY				
Report and Amended financial statements				
for the year ended June 30, 2016				
3100000	10 ACQUISITION OF ASSETS			
	Non Financial		2015 - 2016	2014 - 2015
			Kshs	Kshs
3110102	Purchase of Buildings			-
3110202	Construction of Buildings			-
3110302	Refurbishment of Buildings			3,908,709.00
3110701	Purchase of Vehicles		-	6,012,000.00
3110704	Purchase of Bicycles & Motorcycles			-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of Office furniture and fittings			-
3111002	Purchase of computers ,printers and other IT equipments			-
3111005	Purchase of photocopier			-
3111009	Purchase of other office equipments			-
3111112	Purchase of soft ware			-
3130101	Acquisition of Land			-
	Total		-	9,920,709.00
	11	Other Payments	-	
	Emergency			808,983.00
				-
	TOTAL			808,983.00
	12: Bank Balances (cash book bank balance)			
	Name of Bank, Account No. & currency	Account Number	2015 - 2016	2014 - 2015
			Kshs (30/6/2015)	Kshs (30/6/2014)

NG - CONSTITUENCY DEVELOPMENT FUND - KILGORIS CONSTITUENCY				
Report and Amended financial statements				
for the year ended June 30, 2016				
13: CASH IN HAND)				
			2015 - 2016	2014 - 2015
			Kshs	Kshs
	Sale of tender		-	-
	Hire of grader		-	-
	Hire of hall		-	-
	Other receipts		3,017.00	-
	Temporary Imprest		-	598,450.00
	Total		3,017.00	598,450.00
<i>[Provide cash count certificates for each]</i>				
14: OUTSTANDING IMPRESTS				
	<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>
			<i>Kshs</i>	<i>Kshs</i>
	<i>Name of Officer</i>		-	-
	<i>Name of Officer</i>	dd/mm/yy	-	-
	<i>Name of Officer</i>	dd/mm/yy	-	-
	<i>Name of Officer</i>	dd/mm/yy	-	-
	<i>Name of Officer</i>	dd/mm/yy	-	-
	<i>Name of Officer</i>	dd/mm/yy	-	-
	Total			
16 BALANCES BROUGHT FORWARD				
			2015 - 2016	2014 - 2015
			Kshs	Kshs
	Bank accounts			8,403,784.00
	Cash in hand		-	-
	Imprest		-	-
	Total		-	8,403,784.00
<i>[Provide short appropriate explanations as necessary]</i>				
17 PRIOR YEAR ADJUSTMENTS				
			2015 - 2016	2014 - 2015
			Kshs	Kshs
	Bank accounts			
	Cash in hand		-	-
	Imprest		-	-
			-	-
	Total		-	-
	Davis Dikirr		Elisha Ade	
	CDFC Chairman		Fund Account Manager	

18.2 OTHER PENDING PAYABLES (See Annex 3)

	Amounts due to other Government entities (see attached list)	Kshs	Kshs	Outstanding Balance 2015
Amounts due to other grants and other transfers (see attached list)				
Others (specify)				
Davis Dikirr Chairman CDFC		Elisha Ade Fund Account Mnager		
	<p>CENTRAL ELECTRICITY REGIONS COMPANY P.O. Box 31, 49700 KILGORIS</p>		<p>FUND ACCOUNT MANAGER KILGORIS COMPANY P.O. Box 361, 49700 KILGORIS.</p>	

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance 2016	Outstanding Balance 2015	Comments
	a	b	c	d=a-c			
Construction of buildings							
1.							
2.							
Sub-Total							
Construction of civil works							
4.							
5.							
Sub-Total							
Supply of goods							
7.							
8.							
Sub-Total							
Supply of services					Outstanding Balance 2016	Outstanding Balance 2015	

214

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date				
Senior Management		a	b	c				
1.								
2.								
Sub-Total								
Middle Management								
4.								
5.								
Sub-Total								
Unionisable Employees								
7.								
8.								
9.								
Sub-Total								
Others (specify)								

Outstanding Balance 2016
 Outstanding Balance 2015
 d=a-c

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15							
Land									
Buildings and structures	4,600,000.00	4,600,000.00							
Transport equipment	10,551,221.00	10,551,221.00							
Office equipment, furniture and fittings	834,348.00	834,348.00							
ICT									
Equipment, Software and Other									
ICT Assets									
Other									
Machinery and Equipment	285,552.00	285,552.00							
Heritage and cultural assets									

29

Intangible assets								
Total	16,271,121.00	16,271,121.00						
	24							
Davis Dikirr Chairman CDFC								
Elisha Ade Fund Account Manager								

[Signature]
 CHAIRMAN
 CDFC
 KILGOURS
 P.O. Box 21-4070
 KILGOURS

[Signature]
 FUND ACCOUNT MANAGER
 KILGOURS
 P.O. Box 21-4070
 KILGOURS

30