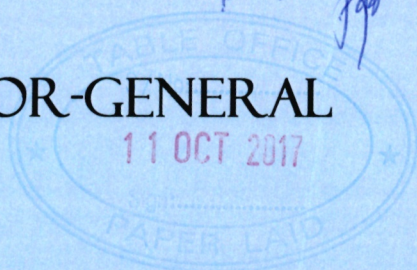


REPUBLIC OF KENYA



*Paper laid by LOM  
Wednesday 11/10/17  
Afternoon  
Sitting  
Ash*

OFFICE OF THE AUDITOR-GENERAL



PARLIAMENT  
OF KENYA  
LIBRARY



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
NAROK NORTH CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2016**



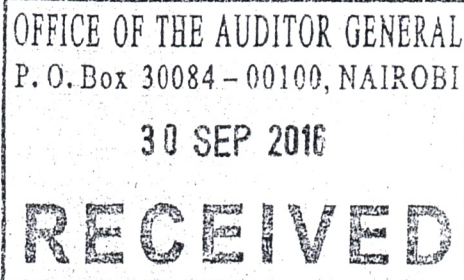
**NG-CDF BOARD**

National Government Constituencies Development Fund Board  
Harambee Plaza, 10<sup>th</sup> Floor  
Junction of Haile Selassie Avenue & Uhuru Highway  
P.O. Box 4662-00100  
Nairobi, Kenya  
Tel: 020-2230015/9, 2230027, 2230032 | Cell: 0709894000  
Email: [info@cdf.go.ke](mailto:info@cdf.go.ke) | Website: [www.cdf.go.ke](http://www.cdf.go.ke)

CDF BOARD/AUDITOR GENERAL/2016/179

SEPTEMBER 29, 2016

Mr. Edward Ouko, CBS  
The Auditor General  
P.O. Box 30084 - 00100  
**NAIROBI**



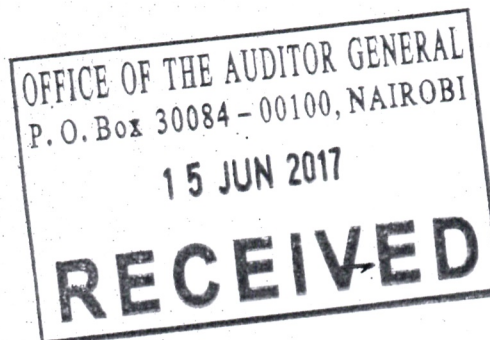
Dear Sir

**RE: NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
FINANCIAL STATEMENTS FOR 2015/2016 FINANCIAL YEAR**

Pursuant to Section 81 of the Public Finance Management Act, 2012 and Section 39 (4) of the National Government Constituencies Development Fund (amendment) Act, 2014, we wish to submit 2015/2016 financial year annual accounts of Narok North Constituency for your necessary action.

Yours sincerely

**YUSUF MBUNO**  
**Ag. CHIEF EXECUTIVE OFFICER**





NATIONAL GOVERNMENT CDF BOARD  
P. O. BOX 46682 - 00100, NAIROBI  
**REGISTRY**  
78 SEP 2016  
**RECEIVED**  
NAME:..... SIGN:.....

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-  
NAROK NORTH 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)

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
30 SEP 2016  
**RECEIVED**

NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND – NAROK  
NORTH CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2016

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## I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

### (a) Background information

The Constituencies Development Fund (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 Narok North Constituency's day-to-day management is under the following key organs:

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

### (c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	David M Githinji
3.	Accountant	Joseph Mwangi

### (d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Narok North Constituency. The reports and recommendation of ARMC when adopted by the 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) NAROK NORTH CDF Headquarters

P.O. Box 6642-00100  
CDF Building/House/Plaza  
Mau Narok Nakuru Road  
Narok, KENYA



*NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- NAROK NORTH  
CONSTITUENCY*

Reports and Financial Statements

For the year ended June 30, 2016

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**(f) NAROK NORTH CDF Contacts**

Telephone: (254) 0722405245

E-mail: naroknorth@cdf.go.ke

Website: www.go.ke

**(g) NAROK NORTH CDF Bankers**

National Bank of Kenya

Narok Branch

P.O. Box 348-020500

Narok, Kenya

**(h) Independent Auditors**

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00 100

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)

[Put the forward note by the Chairman NG-CDFC]

I am pleased to report that despite the many challenges faced by the management of Constituency Development Fund, Narok North Constituency Development Fund has recorded impressive performance during the 2014/2015 financial year.

The CDFC directed most of its resource in education sector. Bursaries both in tertiary institutions and secondary schools. Health and roads sector also benefited with the fund during this financial year.

At the beginning of the financial year 2014/2015 25% of the allocation had not been spent due to National Management Board delay in releasing the funds.

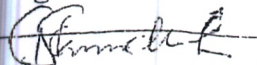
During this financial year Narok North CDFC has been in a position to decongest a number of schools with construction of extra classrooms, sustaining the children in school especially the girl child by construction of dormitories. Enhancing and improving the ICT skills by constructing a computer lab. Also road communication networks have been improved by construction bridges. attempts to improving of health care has been made by constructing the two new dispensaries planting of trees and providing sports kits to youth in order to improve on their talents.

Despite all these achievement's CDFC faces challenges which among includes Non-cooperation by county government technical personnel, failure of county government to equip the hospitals and provide personnel, besides political rivalries that exist between the CDFC and the County Government. Geographical expansiveness of Narok North has also been a challenge as it has financial implications on the project as in remote areas has not been endowed with access road thereby making it difficult for constructors to access these places with materials especially during rainy seasons. Delay of by National Management Board to release the funds on time has also greatly affected implementation of funds on time. With limited resources' allocated to emergency vote visas frequent floods in Narok has made Narok North CDFC to watch the situation helplessly

The recent rulling by court of appeal on legality of existence of CDFC has also greatly affected the performance CDF.

It is my hope that the CDF will continue with the developments that has witnessed before, during and after my tenure in office

Sign



James Lapara Naimodu  
CHAIRMAN NG - NG-CDFC



**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- NAROK NORTH  
CONSTITUENCY**

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

**III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government CDF shall prepare financial statements in respect of that 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 Narok North CDF is responsible for the preparation and presentation of the CDF's financial statements, which give a true and fair view of the state of affairs of the CDF for and as at the end of the financial year 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 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 Narok North Constituency accepts responsibility for the 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 CDF's financial statements give a true and fair view of the state of CDF's transactions during the financial year ended June 30, 2015, and of the CDF's financial position as at that date. The Accounting Officer charge of the Narok North CDF further confirms the completeness of the accounting records maintained for the CDF, which have been relied upon in the preparation of the CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Narok North Constituency confirms that the CDF has complied fully with applicable Government Regulations and that the 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 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 CDF's financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2016.

\_\_\_\_\_  
Principal Secretary

\_\_\_\_\_  
Principal Accounts Controller



# REPUBLIC OF KENYA

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Fax: +254-20-311482  
E-mail: [oag@oagkenya.go.ke](mailto:oag@oagkenya.go.ke)  
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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### DRAFT REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NAROK NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Narok North Constituency, set out on pages 5 to 20 which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, and summary statement of appropriation for the year 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.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation 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 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 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

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*Report of the Auditor-General on the Financial Statements of the National Government Constituencies Development Fund – Narok North Constituency for the year ended 30 June, 2016*

Fund'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.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

## Basis for Disclaimer of Opinion

### 1. Presentation of Financial Statements

The financial statements presented for audit were not prepared in accordance with the financial reporting template prescribed by the Public Sector Accounting Standards Board (PSASB). It was noted that the forward by the Chairman Constituency Development Fund Committee was prepared but it contained information relating to financial year 2014/2015. In addition, the statement of constituency management responsibilities was not signed by both the Fund Account Manager and the National Government Constituency Development Fund Committee (NG-CDFC) Chairman. The statement also contained information relating to financial year 2014/2015. Further, notes to the financial statements were not properly numbered as note 1 to 14 had been omitted.

No explanation was given for failure to prepare the financial statements in the prescribed format.

### 2. Inaccurate Opening Balances

The following inaccuracies were noted in the opening balances:-

Item	Balances as per the audit certificate for 2014/2015 Kshs	Opening Balances as per the financial statements for 2015/2016 Kshs	Variance Kshs
Receipts	105,712,757.00	107,712,757.00	-2,000,000.00
<b>TOTAL RECEIPTS</b>	<b>105,712,757.00</b>	<b>107,712,757.00</b>	<b>-2,000,000.00</b>
<b>PAYMENTS</b>			
Compensation of employees	1,616,400.00	1,438,193.00	178,207.00
Use of Goods and services	2,037,163.00	2,355,719.00	-318,556.00
Committee expenses	4,802,309.00	3,441,000.00	1,361,309.00
<b>Transfer to other government units</b>			
Transfer to primary school	39,759,153.00	30,950,000.00	8,809,153.00
Transfer to secondary school	8,100,000.00	9,100,000.00	-1,000,000.00
Transfer to Health facilities	3,500,000.00	5,300,000.00	-1,800,000.00
<b>Other grants and transfers</b>			
Bursary -secondary schools	2,745,000.00	18,275,562.00	-15,530,562.00
Bursary -tertiary schools	15,205,000.00	-	15,205,000.00

Water/sewer projects	1,200,000.00	1,200,000.00	0.00
Roads/bridge projects	4,500,000.00	10,666,010.00	-6,166,010.00
Sports projects	256,000.00	-	256,000.00
Environment projects	900,000.00	-	900,000.00
Emergency projects		3,901,260.00	-3,901,260.00
Social Security Benefit	43,200.00	39,600.00	3,600.00
<b>Total</b>	<b>84,664,225.00</b>	<b>86,667,344.00</b>	<b>-2,003,119.00</b>

Nearly all the comparative figures differed with what was certified in the previous year. No explanation was given for the differences. In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

### 3. Unsupported Committee Expenses

The statement of receipts and payments for the year ended 30 June 2016 reflects an expenditure of Kshs.5,126,065.00 in respect of committee expenses as shown below:-

Item Description	Amount (Kshs)
Other committee expenses	3,758,065.00
Committee allowances	1,368,000.00
<b>Total</b>	<b>5,126,065.00</b>

However, no supporting schedules in support of the expenditure were presented for audit examination and it was therefore not possible to confirm the accuracy and completeness of that expenditure.

### 4.0. Unsupported Expenditure

#### 4.1. Unsupported Use of Goods and Services

The statement of receipts and payments for the year ended 30 June 2016 reflects payments in respect of use of goods and services totaling Kshs.2,675,925 as detailed below:-

Item Description	Amount (Kshs)
Utilities, supplies and services	218,920.00
Communication, supplies and services	200,000.00
Domestic travel and subsistence	100,000.00
Printing, advertising and information supplies and services	200,000.00
Training Expenses	722,000.00
Office and general supplies and services	269,890.00
Fuel, oils & lubricants	530,000.00
Other operating expenses	5,115.00
Routine Maintenance-other assets	430,000.00
<b>Total</b>	<b>2,675,925.00</b>

However, no supporting schedules in support of the expenditure were produced for audit examination and it was therefore not possible to confirm the accuracy and completeness of the reported balances.

#### 4.2. Un-vouched Expenditure

Payment vouchers in support of an expenditure of Kshs.4,200,000 incurred in respect of implementing various projects as shown below were not produced for audit examination and it was therefore not possible to confirm the propriety of the expenditure.

Item/Project	Cheque No.	Amount (Kshs)
<b>Emergency projects</b>		
Shaven Enterprises	4048	600,000
Olesetek Primary School	4049	300,000
Enarau Primary School	4050	300,000
<b>Primary Schools project</b>		
Olesintir primary school	400	1,000,000
<b>Roads Projects</b>		
Ole Noor General Hardware	4034	980,000
Ole Noor General Hardware	4035	900,000
Ole Noor General Hardware	4036	120,000
<b>Total</b>		<b>4,200,000</b>

#### 4.3. Unaccounted for Expenditure

Narok North CDF disbursed Kshs. 2,800,000 vide payment voucher no. 181 and cheque number 4055 dated 15/7/2015 to Rotian Water project being in respect of a water drilling project. However, the only supporting document presented for audit to support the expenditure was CDFC minutes approving the disbursement.

Physical verification of the project on 7 April 2017 revealed the drilling had not commenced and the project bank statements were not produced for audit. In the absence of the project bank statements, it was not possible to confirm whether the money had been spent or not.

#### 5. Transfers to Other Government Units

The statement of receipts and payments for the year ended 30 June 2016 reflects payments in respect of transfer to other government units of Kshs.78, 946,000. However, examination of payment vouchers and project files produced for audit in support of the expenditure disclosed that only projects code list and CDFC minutes were used in disbursements of funds to the projects contrary to the requirement that projects' funds be released on the basis of work plans drawn by the respective project management committees. In addition, the following documents supporting the expenditure were not presented for audit:

- i. Project Work plans
- ii. Tender registers since the tendering process was done by the CDFC at the Narok North CDF offices.

- iii. Contract agreement documents/ LSOs since all works were contracted to various contractors by the CDFC.
- iv. Certificate of practical completion by the public works officer/engineer.
- v. Invoices from contractors since payments for contracted services should be made against an invoice from the contractor.
- vi. Projects bank statements

In the circumstances, it was not possible to confirm the contractors for various projects were competitively sourced and the expenditure was a proper charge to public funds.

## **6. Other Grants and Transfers**

The statement of receipts and payments reflects other grants and transfers of Kshs.37,006,000.00 during the year ended 30 June 2016. Out of this amount, Kshs.19,996,000.00 was allocated as bursaries to needy students in various Institutions of learning while the balance of Kshs.17,010,000.00 allocated to various projects was not supported. Further scrutiny of the balance of Kshs.17,010,000 revealed an expenditure on emergency projects of Kshs.3,910,000. However, no supporting documents were produced to show what the emergency was as stipulated by Section 8(5) of the NG CDF Act, 2015. Consequently, the expenditure on emergency projects totaling Kshs.3,910,000 could not be confirmed as a proper charge to public funds.

In the circumstances, the propriety of the expenditure of Kshs.17,010,000 could not be confirmed.

## **7. Cash and Cash Equivalents**

### **i) Non-disclosure of a bank account: Equity bank, Account No. 0360263540325**

Narok North CDF opened a new bank account No. 0360263540325 on 30 September 2015 at Equity bank Narok branch. Examination of the cashbook and bank reconciliation statement as at 30 June 2016 disclosed a balance of Kshs. 9,182,056. However, the account was not disclosed under note 12 A to the financial statements. No explanation was given for failure to disclose the bank account. In the circumstance, it has not been possible to establish what the real intention to opening this particular bank account was.

### **ii) Failure to close National Bank Account**

It was observed that the National Treasury through a letter reference no.AG:3/088/1Vol.4/65 dated 17 February 2015, granted Narok North CDF authority to close its account maintained at the National Bank of Kenya, and directed the balance in that account to be transferred to the new bank account at Equity Bank. However, it was noted that the account had not been closed or the balance in the account transferred to the new bank account as at 30 June 2016. No explanation was given for failure to close the bank account as directed by the National Treasury. The fund manager was therefore in breach of Treasury Circular.

### iii) Inaccurate Bank and Cash Balances

The statement of assets under note 12A reflects bank balance of Kshs.10,422,423.55 held at the National Bank of Kenya as at 30 June 2016. However, examination of the cashbook revealed a bank balance of Kshs.730,998.55 and a cash balance of Kshs.1,074,070 for that account as at the same date. The difference was neither explained nor reconciled.

### iv) Stale Cheques

Examination of the bank reconciliation statement as at 30 June 2016 disclosed unrepresented cheques of Kshs. 671,568.80. Out of this amount, cheques worth Kshs. 671, 457.70 drawn in favour of various payees were stale as at 30 June 2016. It was not clear why the cheques were not validated or written back to cashbook.

In the circumstances, it was not possible to confirm the accuracy of the reported cash and cash equivalents balance of Kshs.10,422,423.55 in the statement of assets.

## 8. Pending Bills

Annex 3 to the financial statements reflects analysis of other pending payables totaling Kshs.10, 422,423.55 as at 30 June 2016. However, no schedule was presented in support of these pending payables. In addition, no supporting documents inform of work plans, bills of quantities, invoices, LPOs/LSOs were presented in support of the pending bills and it was therefore not possible to ascertain the completeness or composition of these bills.

In the circumstances, the nature of the expenditure incurred could not be confirmed.

## 9. Implementation of Non-Budgeted Projects

Examination of the expenditure records in respect of various projects disclosed that an expenditure of Kshs.24,396,000 was incurred in funding of projects which were not among the projects approved in the project GFS code list for Narok North CDF (Approved Budget) during the financial year 2015/2016 as detailed below.

### Non-Budgeted Projects

Details	Cheque No.	Amount (Kshs)
<b>Primary school projects</b>		
St.Peter's primary school	4039	810,000
St. Peter's primary school	4040	286,000
Olekusero primary school	74041	1,800,000
Sikinter primary school	4042	900,000
Olorupa primary school	4051	900,000
Ilparakuo primary school	4052	2,000,000
Topoti primary school	4053	900,000
Enesamulai primary school	4054	2,000,000
Ole Kingara primary school	4057	2,000,000
Olenkasura primary school	4058	2,000,000

Katakala primary school	4060	1,500,000
Naisunya Primary School	608	2,500,000
<b>Water Projects</b>		
Rotian Water Project	4055	2,800,000
Olchorro water project	4056	1,000,000
<b>Roads projects</b>		
Osonkoroi Bridge	604	3,000,000
<b>Total</b>		<b>24,396,000</b>

No explanation has been given so far for funding non-budgeted projects. The fund manager is therefore in breach of the law.

### 10. Non Implementation of Approved Projects

Examination of the Project GFS code list (Approved Budget) revealed the following projects had not been implemented as at 30 June 2016, and no explanation was given for failure to implement them.

<b>Approved Projects not implemented as at 30 June 2016</b>		
<b>Details</b>	<b>Project No.</b>	<b>Amount (Kshs.)</b>
<b>Primary schools project</b>		
Ilukumae primary school	4-033-179-2630204-104-2015/16-013	2,000,000.00
<b>Roads projects</b>		
Ikinye Bridge	4-033-179-264508-107-2015/16-002	3,000,000.00
<b>Market projects</b>		
Uhuru Market	4-033-182-2630207-105-2015/16-004	2,500,000.00
<b>Total</b>		<b>7,500,000.00</b>

Failure to implement the projects provided in the approved budget implies that funds meant for these projects were irregularly reallocated to fund unauthorized projects. Consequently, the constituents of Narok North were denied the much needed services by the CDFC despite the funds having been provided in the approved budget.

### 11. Irregular Allocation of Bursaries

Examination of payment vouchers produced for audit in support of the expenditure on bursaries allocated indicated that, during the year 2015/2016, Kshs.19, 996, 000 was paid out as bursaries to needy students in secondary schools and tertiary institutions. However, the following unsatisfactory matters were noted:-

- i) No bursary allocation policy was maintained by the CDFC and therefore the basis for the award of the bursaries could not be confirmed.
- ii) No bursary applications register was maintained to show the names of applicants and their identification details, location of domicile, schools and colleges where admitted.

- iii) The CDFC maintains no evidence to show bursary granted was received and acknowledged by the beneficiary's institution.

In the circumstance, it was not possible to ascertain whether the bursaries were awarded to the needy and bright students as expected.

## **12. Wasteful Expenditure- Erusiai Dispensary**

An expenditure of Kshs.1,200,000 was incurred in respect of construction of Erusiai dispensary through payment voucher no. 112 and cheque no.000603. However, the bill of quantities had a cost of Kshs.815,535 and thus the project was funded in excess by Kshs.384,465. The contract for the works was awarded a local Construction Company, at a cost of Kshs.815,535 .

It was however, not clear why a sum of Kshs.1,200,000 was disbursed to the project. The excess payment of Kshs.384,465 was not returned to the constituency account as required by section 12(8) of the NG CDF Act 2015,

Further, no ownership document for the land where the dispensary is constructed was produced for verification, and it was therefore not possible to establish whether the land was public or private.

Physical verification of the project carried out on 6 April 2017 revealed the project was complete but not in use. However, no completion certificate was produced for audit to confirm the project was certified as complete by the relevant technical department (Public Works).

Although the project is complete, amount spent on the project may go to waste as the facility is not in use due to lack of personnel.

## **13. Incomplete Works**

Narok North CDF disbursed Kshs.3,000,000 vide payment voucher no. 113 for construction of Ololturoto bridge. The contract for construction of the bridge was awarded by the CDFC to local Contractors at a contract price of Kshs.2,999,760

However, the following supporting documents were not presented for audit; bank statement, expenditure returns, contract agreement/LSO and certificate of completion despite the contractor having been paid the full contract sum.

Physical verification of the project on 6 April 2017 revealed the following:

- i. The bridge is not in use since the access road had not been cleared and levelled.
- ii. The culvert and drainage works had not been done
- iii. The filling of the structure was incomplete

This is in spite of the project status reporting indicating the project was complete and in use.

In the circumstance, it was not possible to confirm the expenditure as a proper charge to public funds.

### **Disclaimer of Opinion**

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



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

**Nairobi**

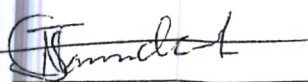
**5 September 2017**


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

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	109,509,622.00	107,712,757.40
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>109,509,622.00</b>	<b>107,712,757.40</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,872,729.00	1,438,193.00
Use of goods and services	5	2,675,925.00	2,355,719.00
Committee Expenses	6	5,126,065.00	3,441,000.00
Transfers to Other Government Units	7	78,946,000.00	45,350,000.00
Other grants and transfers	8	37,006,000.00	34,042,841.00
Social Security Benefits	9	39,600.00	39,600.00
Acquisition of Assets	10		
Other Payments	11	-	-
<b>TOTAL PAYMENTS</b>		<b>125,666,319.00</b>	<b>86,667,353.00</b>
<b>SURPLUS/DEFICIT</b>		<b>(16,156,697.00)</b>	<b>21,045,404.40</b>

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

  
 Chairman - CDFC

  
 Fund Account Manager

NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- NAROK NORTH  
CONSTITUENCY

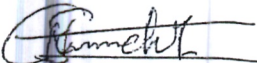
Reports and Financial Statements


For the year ended June 30, 2016

V. STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12A	10,422,423.55	26,579,120.55
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>10,422,423.55</b>	<b>26,579,120.55</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...2015	13	26,579,120.55	5,533,714.15
Surplus/Deficit for the year		(16,156,697.00)	21,045,404.40
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		<b>10,422,423.55</b>	<b>26,579,120.55</b>

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

  
Chairman - CDFC

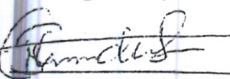
  
Fund Account Manager

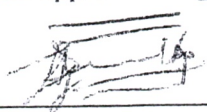
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

**VI. STATEMENT OF CASHFLOW**

		2015 - 2016	2014-2015
<b>Receipts for operating income</b>			
Transfers from CDF Board	1	109,509,622.00	107,712,757.40
Other Receipts	3	-	-
		109,509,622.00	107,712,757.40
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,872,729.00	1,438,193.00
Use of goods and services	5	2,675,925.00	2,355,719.00
Committee Expenses	6	5,126,065.00	3,441,000.00
Transfers to Other Government Units	7	78,946,000.00	45,350,000.00
Other grants and transfers	8	37,006,000.00	34,042,841.00
Social Security Benefits	9	39,600.00	39,600.00
Other Payments	11	-	-
<b>Adjusted for:</b>			
Adjustments during the year		-	-
		125,666,319.00	86,667,353.00
<b>Net cash flow from operating activities</b>		(16,156,697.00)	21,045,404.40
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	-	-
<b>Net cash flows from Investing Activities</b>		(16,156,697.00)	21,045,404.40
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
Cash and cash equivalent at BEGINNING of the year	15	26,579,120.55	5,533,716.15
Cash and cash equivalent at END of the year	16	10,422,423.55	26,579,120.55

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

  
 \_\_\_\_\_  
**Chairman CDFC**

  
 \_\_\_\_\_  
**Fund Account Manager**

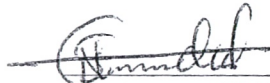


Reports and Financial Statements  
For the year ended June 30, 2016

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from CDF Board	112,009,622.00	26,579,120.55	138,588,742.55	109,509,622.00	12,922,423.55	91.00%
Proceeds from Sale of Assets						
Other Receipts						
	112,009,622.00	26,579,120.55	138,588,742.55	109,509,622.00	12,922,423.55	91.00%
<b>PAYMENTS</b>						
Compensation of Employees	1,719,000.00	200,000.00	1,919,000.00	1,872,729.00	46,271.00	98.00%
Use of goods and services	2,735,655.00	-	2,735,655.00	2,675,925.00	59,730.00	98.00%
Committee Expenses	5,534,468.00	-	5,534,468.00	5,126,065.00	408,403.00	93.00%
Transfers to Other Government Units	65,550,000.00	20,000,000.00	85,550,000.00	78,946,000.00	6,604,000.00	92.00%
Other grants and transfers	36,431,499.00	6,375,520.55	42,807,019.55	37,006,000.00	5,801,019.55	86.00%
Social Security Benefits	39,000.00	3,600.00	42,600.00	39,600.00	3,000.00	93.00%
Acquisition of Assets				-	-	
Other Payments						
<b>TOTALS</b>	<b>112,009,622.00</b>	<b>26,579,120.55</b>	<b>138,588,742.55</b>	<b>125,666,319.00</b>	<b>12,922,423.55</b>	<b>91.00%</b>

The NAROK NORTH CDF financial statements were approved on \_\_\_\_\_ 2016 and signed by:

  
Chairman CDF

  
Fund Account Manager

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

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**VIII. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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 CDF.

**2. Recognition of revenue and expenses**

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

**3. In-kind contributions**

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



IX. NOTES TO THE FINANCIAL STATEMENTS

ES				
	Description		2015 - 2016 Kshs	2014 - 2015 Kshs
330407	Normal Allocation	AIE NO...750266	10,000,000.00	2,000,000.00
		AIE NO...750267	10,000,000.00	7,300,000.00
		AIE NO...750268	10,000,000.00	19,128,189.65
		AIE NO...750269	26,000,000.00	14,856,913.55
		AIE NO...750270	28,000,000.00	11,571,276.00
		AIE NO...750271	25,509,622.00	26,428,189.00
				26,428,189.20
330408	Conditional grants	AIE NO...	-	
		AIE NO...	-	
1330409	Receipt from other Constituency		-	
	<b>TOTAL</b>		<b>109,509,622.00</b>	<b>107,712,757.40</b>
3510000				
	Description		2015 - 2016 Kshs	2014 - 2015 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			
	<b>Total</b>		<b>-</b>	<b>-</b>

NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- NAROK NORTH  
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

1400000			
	Description	2015 - 2016	2014 - 2015
		Kshs	Kshs
1410107	Interest Received	-	-
1410405	Rents	-	-
1420601	Sale of tender documents	-	-
1450207	Other Receipts Not Classified Elsewhere (specify)	-	-
	<b>Total</b>	-	-

2110000			
	Description	2015 - 2016	2014 - 2015
		Kshs	Kshs
2110201	Basic wages of contractual employees	1,872,729.00	1,438,193.00
2110202	Basic wages of casual labour	-	-
	<b>Personal allowances paid as part of salary</b>		
2110301	House allowance	-	-
2110314	Transport allowance	-	-
2110320	Leave allowance		
2110326	Other personnel payments	-	-
2710120	gratuity		
	<b>Total</b>	<b>1,872,729.00</b>	<b>1,438,193.00</b>

2200000			
	Description	2015 - 2016	2014 - 2015
		Kshs	Kshs
2210100	Utilities, supplies and services	218,920.00	
2210104	Office rent		
2210200	Communication, supplies and services	200,000.00	400,000.00



CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

10	Domestic travel and subsistence		100,000.00	350,000.00
10500	Printing, advertising and information supplies & services		200,000.00	550,000.00
10600	Rentals of produced assets			
10700	Training expenses		722,000.00	
10800	Hospitality supplies and services			
10900	Insurance costs			
211000	Specialised materials and services			
211100	Office and general supplies and services		269,890.00	530,438.00
211200	Fuel, oil & lubricants		530,000.00	525,281.00
211300	Other operating expenses/b charges		5,115.00	
2220100	Routine maintenance - vehicles and other transport equipment		430,000.00	
2220200	Routine maintenance - other assets			
	<b>Total</b>		<b>2,675,925.00</b>	<b>2,355,719.00</b>

2210800			2015 - 2016	2014 - 2015
Description			Kshs	Kshs
2210802	Other committee expenses		3,758,065.00	2,757,000.00
2210809	Committee allowance		1,368,000.00	684,000.00
	<b>TOTAL</b>		<b>5,126,065.00</b>	<b>3,441,000.00</b>



NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- NAROK NORTH  
CONSTITUENCY

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

330200			
Description	2015 - 2016	2014 - 2015	
	Kshs	Kshs	
Transfers to primary schools	63,946,000.00	30,950,000.00	
Transfers to secondary schools	12,300,000.00	9,100,000.00	
Transfers to Tertiary institutions			
Transfers to Health institutions	2,700,000.00	5,300,000.00	
<b>TOTAL</b>	<b>78,946,000.00</b>	<b>45,350,000.00</b>	

640000			
Description	2015 - 2016	2014 - 2015	
	Kshs	Kshs	
Bursary - Secondary /tertiary/ mocks	4,000,000.00	18,275,562.00	
Bursary -Tertiary	15,996,000.00		
Bursary-Special schools			
Mocks & CAT			
water/Sewers	4,100,000.00	1,200,000.00	
Agriculture (food security)			
Electricity projects			
Security	1,000,000.00		
Roads	8,000,000.00	10,666,010.00	
Sports		-	
Environment			
Emergency Projects (specify)	3,910,000.00	3,901,260.00	
Development - factories/stadiums			
<b>Total</b>	<b>37,006,000.00</b>	<b>34,042,840.00</b>	

2120000			
Description	2015 - 2016	2014 - 2015	
	Kshs	Kshs	



CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

201	Employer contribution to NSSF		39,600.00	39,600.00
	<b>Total</b>		<b>39,600.00</b>	<b>39,600.00</b>

3100000	<b>Non Financial Assets</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings			-
3110302	Refurbishment of Buildings			-
3110701	Purchase of Vehicles			-
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/Strategic plan			-
3130101	Acquisition of Land		-	-
	<b>Total</b>		<b>-</b>	<b>-</b>

			<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
	specify		-	-
	specify		-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>



**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- NAROK NORTH  
CONSTITUENCY**

**Reports and Financial Statements**

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

Name of Bank	Account Number	2015 - 2016	2014 - 2015
		Kshs (30/6/2016)	Kshs (30/6/2015)
NATIONAL BANK		10,422,423.55	26,579,120.55
		-	-
		-	-
<b>Total</b>		<b>10,422,423.55</b>	<b>26,579,120.55</b>

	2015 - 2016	2014 - 2015
	Kshs (30/6/2016)	Kshs (30/6/2015)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Name of Officer	Date imprest taken	Amount Taken	Amount Surrendered
		Kshs	Kshs
Name of Officer	dd/mm/yy	-	-
Name of Officer	dd/mm/yy	-	-
Name of Officer	dd/mm/yy	-	-
Name of Officer	dd/mm/yy	-	-
Name of Officer	dd/mm/yy	-	-
Name of Officer	dd/mm/yy	-	-
<b>Total</b>			

2015 - 2016	2014 - 2015
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CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

		Kshs (1/1/2015)	Kshs (1/1/2014)
Bank accounts		26,579,120.55	5,533,716.15
Cash in hand		-	-
Imprest		-	-
<b>Total</b>		<b>26,579,120.55</b>	<b>5,533,716.15</b>

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

<b>15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>			
		2015 - 2016	2014 - 2015
		Kshs	Kshs
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	-
<b>TOTAL</b>		<b>-</b>	<b>-</b>

<b>15.2: PENDING STAFF PAYABLES (See Annex 2)</b>			
		2015 - 2016	2014 - 2015
		Kshs	Kshs
Senior management		-	-
Middle management		-	-
Unionisable employees		-	-
Others (specify)		-	-



NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- NAROK NORTH  
CONSTITUENCY

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

		2015 - 2016	2014 - 2015
		Kshs	Kshs
<b>15.3: OTHER PENDING PAYABLES (See Annex 3)</b>			
	Amounts due to other Government entities (see attached list)	-	-
	Amounts due to other grants and other transfers (see attached list)	-	-
	Others ( <i>specify</i> )	-	-
		-	-

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

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



THE GOVERNMENT OF NORTHERN TERRITORIES  
**CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2016**

Sub-Total  
 Grand Total

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted
		a	b
<b>Senior Management</b>			
1.			
2.			
3.			
<b>Sub-Total</b>			
<b>Middle Management</b>			
4.			
5.			
6.			
<b>Sub-Total</b>			
<b>Unionisable Employees</b>			
7.			
8.			
9.			
<b>Sub-Total</b>			
<b>Others (specify)</b>			
10.			
11.			
12.			
<b>Sub-Total</b>			
<b>Grand Total</b>			

**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted
		A	B
<b>Amounts due to other Government entities</b>			
1.	Health	200,000.00	



NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- NAROK NORTH  
CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

2.	Education	10,162,423.55
3.		
<b>Sub-Total</b>		10,162,423.55
<b>Amounts due to other grants and other transfers</b>		
4.	Bursary	60,000.00
5.		
6.		
<b>Sub-Total</b>		60,000.00
<b>Others (specify)</b>		
7.		
8.		
9.		
<b>Sub-Total</b>		
<b>Grand Total</b>		

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost	Historical Cost	
	(Kshs)	(Kshs)	
	2015/16	2014/15	
Land			
Buildings and structures			
Transport equipment	3,648,687.50		4,535,000.00
Office equipment, furniture and fittings	5,649,247.83	9,997,651.00	9,997,651.00
ICT Equipment, Software and Other ICT Assets	93,846.95		390,895.00
Other Machinery and Equipment			
Heritage and cultural assets			
strategi plan			
<b>Total</b>	9,427,782.28		14,923,546.00



**MONTHLY AND ANNUAL EXPENDITURE RETURNS**

**NAROK NORTH CONSTITUENCY**

**2015/16 F/Y**

ALLOCATION				EXPENDITURE				AMOUNT	AMOUNT
SECTOR/PROJECT TITLE	ALLOCATION	PAYEE	DATE	P.V NO.	CHQ. NO.	AMOUNT	AMOUNT		
CASH BOOK BALANCE AS AT 1ST JULY 2015 (attach copy of relevant cashbook page extract)									
AMOUNT RECEIVED FROM THE BOARD									26,579,120.55
				AIE NO. A724140		10,000,000.00			
				AIE NO. A796347		10,000,000.00			
				AIE NO. A820629		10,000,000.00			
				AIE NO. A820766		26,000,000.00			
				AIE NO. A825604		28,000,000.00			
				AIE NO. A825766		25,509,622.00			
AVAILABLE FUNDS								<b>109,509,622.00</b>	<b>109,509,622.00</b>
ALLOCATION									<b>136,088,742.55</b>



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Administration	1,066,957.00	Narok Auto Work Limited	14/07/2015	170	4037	55,300.00		
Administration	1,066,957.00	Manager NBK - Salaries	14/07/2015	0171	4043	100,000.00		
Administration	1,066,957.00	N.S.S.F	06/08/2015	01	4044	163,000.00		
Administration	1,066,957.00	N.H.I.F	06/08/2015	02	4063	130,442.00		
Administration	1,066,957.00	P.A.Y.E	06/08/2015	03	4064	3,600.00		
Administration	1,066,957.00	Postal Corporation	06/08/2015	03	4065	4,750.00		
Administration	1,066,957.00	Narok Water & Sewerage	06/08/2015	4	4066	4,750.00		
Administration	1,066,957.00	N.H.I.F	06/08/2015	05	4067	5,877.00		
Administration	1,066,957.00	N.S.S.F	07/09/2015	06	4068	6,960.00		
Administration	1,066,957.00	Manager NBK - Salaries	07/09/2015	08	4068	5,000.00		
Administration	1,066,957.00	P.A.Y.E	07/09/2015	09	4070	4,750.00		
Administration	1,066,957.00	Manager NBK - Salaries	07/09/2015	10	4071	3,600.00		
Administration	1,066,957.00	Manager NBK - Salaries	07/09/2015	11	4072	124,413.00		
Administration	1,066,957.00	N.H.I.F	09-10-15	14	4073	5,877.00		
Administration	1,066,957.00	N.H.I.F	30/09/2015	14	4085	27,000.00		
Administration	1,066,957.00	N.S.S.F	30/09/2015	15	4097	131,442.00		
Administration	1,066,957.00	P.A.Y.E	30/09/2015	16	4098	4,750.00		
Administration	1,066,957.00	Narok Kamau	30/09/2015	17	4099	3,600.00		
Administration	1,066,957.00	Service Station	07/10/2015	20	4100	5,877.00		
Administration	1,066,957.00	P.A.Y.E	07/10/2015	21	4101	77,590.00		
Administration	1,066,957.00	N.S.S.F	18/11/2015	45	4107	30,000.00		
Administration	1,066,957.00	N.H.I.F	18/11/2015	46	4112	5,877.00		
Administration	1,066,957.00	Kenneth Kamau - Salaries	18/11/2015	47	4113	3,600.00		
Administration	6,518,749.00	Manager Equity Narok - Salaries	18/11/2015	48	4114	4,750.00		
Administration	6,375,978.00	Kennedy Kamau Kiura	11-12-2015	29640	000017	128,442.00		
Administration	6,240,978.00	Kennedy Kamau Kiura	18-12-2015	29487	000038	142,771.00		
Administration	6,190,978.00	Manager Equity Narok - Salaries	18-12-2015	29487	000042	135,000.00		
Administration	5,980,207.00	Kennedy Kamau Kiura	18-12-2015	29465	000043	50,000.00		
Administration	5,635,207.00	Leadtime Energy	8-1-2016	29483	000057	210,771.00		
Administration	5,385,207.00	Kennedy Kamau Kiura	22-1-2016	29480	000066	50,000.00		
Administration	5,315,207.00	Manager Equity Narok - Salaries Jan 20	2-2-2016	29485	000226	200,000.00		
Administration	5,176,436.00	N.H.I.F - Jan 2016	4-2-2016	29513	000230	70,000.00		
Administration	5,172,836.00	N.H.I.F - Jan 2016	4-2-2017	29491	000248	138,771.00		
Administration	5,167,336.00	P.A.Y.E - Jan 2016	4-2-2018	29493	000249	3,600.00		
Administration	5,158,714.00	John Obel	4-2-2019	29492	000250	5,500.00		
Administration	5,008,714.00	Fund Account Manager	9-2-2016	29494	000251	8,622.00		
Administration	4,818,714.00	Manager Equity Narok - Salaries Feb 20	16-2-2016	29505	000335	150,000.00		
Administration	4,815,114.00	N.S.S.F - Dec 2015	16-2-2016	29505	000349	190,000.00		
Administration	4,676,343.00	P.A.Y.E - Feb 2016	16-2-2016	29499	000350	3,600.00		
Administration	4,667,721.00	N.S.S.F - Feb 2016	16-2-2016	29503	000352	138,771.00		
Administration	4,664,121.00	P.A.Y.E - Dec 2015	16-2-2016	29502	000353	8,622.00		
Administration	4,655,499.00	N.H.I.F - Dec 2015	16-2-2016	29500	000354	3,600.00		
Administration	4,649,999.00	N.H.I.F - Feb 2016	16-2-2016	29501	000355	8,622.00		
Administration	4,644,499.00	Postal Corporation	16-2-2016	29498	000356	5,500.00		
Administration	4,637,539.00	Fund Account Manager	3-3-2016	29507	000357	5,500.00		
Administration	4,587,539.00	P.A.Y.E - March 2016	3-3-2016	29507	000358	6,960.00		
Administration	4,578,917.00	N.S.S.F - March 2016	3-3-2016	29508	000359	50,000.00		
Administration	4,569,817.00	N.H.I.F March 2016	3-3-2016	29510	000360	8,622.00		
Administration	4,431,046.00	Manager Equity Narok - Salaries March	30-3-2016	29511	000361	3,600.00		
Administration		P.A.Y.E	30-3-2016	29509	000362	5,500.00		
Administration			30-5-2016	29516	000365	138,771.00		
Administration						8,622.00		



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Administration	4,135,782.00	NSSF	10/3/2016	129518	000368		138,771.00		
Administration	4,132,182.00	NHIF	30.5/2016	29521	000369		3,600.00		
Administration	4,126,682.00	PAYE	30.5/2016	29519	000370		5,500.00		
Administration	4,118,060.00	Fund Account Manager	02.6/2016	29520	000371		8,622.00		
Administration	3,741,060.00	Fund Account Manager	15.6/2017	29534	000373		377,000.00		
Administration	3,676,060.00	Leadtime Energy	23.6/2016	29535	000397		65,000.00		
Administration	3,476,060.00	NHIF	23.6/2016	29156	000412		200,000.00		
Administration	3,470,560.00	PAYE	23.6/2016	29559	000413		5,500.00		
Administration	3,461,938.00	NSSF	23.6/2016	29558	000414		8,622.00		
Administration	3,458,338.00	Manager Equity Narok-Salaries	23.6/2016	29560	000415		3,600.00		
Administration	3,319,567.00	Narok Auto Work Limited	23.6/2016	29561	000416		138,771.00		
Administration	3,052,567.00	Fund Account Manager	29.6/2016	29563	000424		267,000.00		
Administration	3,002,567.00	District Accountant	29.6/2016	29564	000600		50,000.00		
M&E					117	Bank	5,115.00		
M&E	2,629,165.00	Kenneth Kamau	14/07/2015	172				4,588,254.00	
M&E	2,629,165.00	Kenneth Kamau	17/07/2015	173		4045	290,000.00		
M&E	2,629,165.00	Benson Soyiantet	15/08/2015	4		4046	96,000.00		
M&E	2,629,165.00	Benson Soyiantet	15/08/2015	4		4061	340,000.00		
M&E	2,629,165.00	Joseph Naeni	09-02-15	5		4062	300,000.00		
M&E	2,629,165.00	Kenneth Kamau	09-07-15	7		4069	17,400.00		
M&E	2,629,165.00	John Obel	30/09/2015	12		4074	110,230.00		
M&E	2,629,165.00	Kenneth Kamau	29/10/2015	22		4096	180,000.00		
M&E	2,629,165.00	Benson Soyiantet	29/10/2015	42		4109	175,535.00		
M&E	2,629,165.00	John Obel	18/11/2015	29		4110	340,000.00		
M&E	2,629,165.00	Benson Soyiantet	29/10/2015	44		4116	430,000.00		
M&E	3,009,374.00	Kennedy Kamau Kiura	27.11.2015	29466	000003	Counter Chq	350,000.00		
M&E	2,952,374.00	Kennedy Kamau Kiura	18.12.2015	29466	000018		99,000.00		
M&E	2,853,374.00	Kennedy Kamau Kiura	18.12.2015	29647	000041		345,000.00		
M&E	2,508,374.00	Kennedy Kamau Kiura	20.1.2016	29489	000089		276,400.00		
M&E	2,231,974.00	Benson Soyiantet	22.1.2016	24488	0000090		180,000.00		
M&E	2,051,974.00	Motio Enterprises	2.2.2016	29486	000238		117,500.00		
M&E	1,934,474.00	Com. OF Domestic Tax	2.2.2016	29486	000237		7,500.00		
M&E	1,926,974.00	Fund Account Manager	02.6.2016	29536	000372		450,000.00		
M&E	1,476,974.00	Fund Account Manager	15.6.2016	29537	000397		437,500.00		
M&E	1,039,474.00	Fund Account Manager	30/06/2016	113	000619		527,000.00		
BURSARY								5,126,065.00	
Bursary	56,000.00	Eggit TTC	09-10-15	013					
Bursary	56,000.00	LUON	09-10-15	013	4083		15,000		
Bursary	56,000.00	Various Replacements	12-02-15		4084		40,000		
Bursary	20,000,000.00	Bursary - Tertiary	7.1.2016	29481	Various		1,000		
Bursary	4,835,000.00	Bursary - Sec Schools	7.1.2016	29482	Various	000044.48	15,165,000.00		
Bursary	4,835,000.00	Bursary - Tertiary	14.1.2016	29482	000050-58				
Bursary	4,835,000.00	Bursary - Sec Schools	7.1.2016	29490	000067-69				
Bursary	3,642,650.00	Bursary - Sec Schools	7.1.2016	29484	000070-88		1,192,350.00		
Bursary	3,642,650.00	Bursary - Sec Schools	7.1.2017	29495	000070-89				
Bursary	922,650.00	Bursary - Sec Schools	23.6.2016	29496	000417-421	2,720,000.00			
Bursary	922,650.00	Bursary - Tertiary	23.6.2016	29538	000426-439				
Bursary	147,650.00	Bursary - Tertiary	23.6.2016	29539	000441-463	775,000.00			
Bursary	147,650.00	Bursary - Sec Schools	23.6.2016	29566	000465-549				
Bursary	147,650.00	Bursary - Sec Schools	23.6.2016	29566	000551-568	87,650.00			



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Roads	2,000,000.00	Ole Noor General Hardware	07-02-15	100	4034	980,000	
Roads	6,000,000.00	Osonkoroi Bridge	07-02-15	165	4035	900,000	
	3,000,000.00	Oloturoto Bridge	1.12.2015	165	4036	120,000	
<b>EMERGENCY</b>			29.06.2016	29459	000016	3,000,000.00	
Emergency				29542	000604	3,000,000.00	
Emergency	1,200,000.00	Shaven Enterprises					8,000,000.00
Emergency	1,200,000.00	Olesetek Primary School	15/07/2015	174	4048	600,000	
Emergency	1,200,000.00	Enarau Primary School	15/07/2015	175	4049	300,000	
Emergency	5,767,647.00	St. Peter's Primary School	15/07/2015	176	4050	300,000	
Emergency	5,467,647.00	Eor Enkitok Water Project	1.12.2015	29461	000012	300,000.00	
Emergency	4,667,647.00	Osinoni Company Ltd	1.12.2015	29462	000015	800,000.00	
Emergency	4,267,647.00	Ole Noor Gen. Hardware	18.12.2015	29463	000039	400,000.00	
Emergency	4,207,647.00	Rotian Ole Simu Road	18.12.2015	29463	000040	60,000.00	
Emergency	3,907,647.00	Rotian Ole Simu Road	7.1.2016	20	000054	300,000.00	
Emergency	3,407,647.00	Ole Kenta Primary School	8.1.2016	24	000060	500,000.00	
Emergency	3,107,647.00	Ole Kenta Primary School	10.6.2016	29523	000396	300,000.00	
			23.6.2016	29562	000598	50,000.00	
<b>HEALTH</b>							3,910,000.00
Health	2,900,000.00	Olelusie Dispensary	29.6.2016	29544	000601	800,000.00	
Health	2,100,000.00	Kamurrar Dispensary	29.6.2017	29545	000602	500,000.00	
Health	1,600,000.00	Erusiai Dispensary	29.6.2018	29543	000603	1,200,000.00	
Health	400,000.00	Olepolos Dispensary	29.6.2019	29556	000605	200,000.00	
<b>SECURITY</b>							2,700,000.00
Security	1,000,000.00	Olopito Chiefs Office	23.6.2016	29541	000411	1,000,000.00	
<b>OTHERS</b>							1,000,000.00
Primary	2,500,000.00	Naisuya Primary School	30.6.2016	752	000608	2,500,000.00	
							2,500,000.00
							125,666,319.00
<b>CASH BOOK BALANCE AS AT 31.6.2016</b>							10,422,423.55
							125,666,319.00
							2,500,000.00

(attach copy of relevant cashbook page extract)

Signature..... Date.....  
Signature..... Date.....

9,182,056.00  
730,998.55  
9,913,054.55  
-253.00  
509,622.00  
10,422,423.55

