

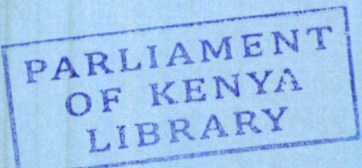
REPUBLIC OF KENYA



*Paper laid by law
Wednesday 29/11/17
AJS*



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2016**



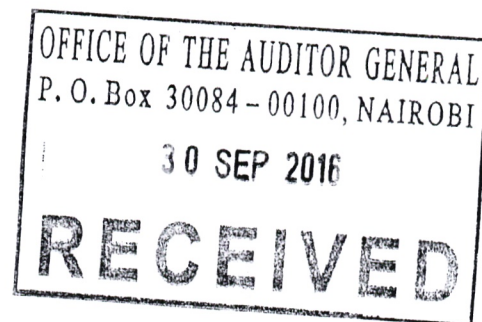


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- CHERANGANY
CONSTITUENCY**

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)



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
CHERANGANY CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016

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The following table shows the results of the experiment conducted on the 15th of May 1964. The data was collected from the field observations and laboratory tests. The results are presented in the following table:

Time (min)	Temperature (°C)	Humidity (%)	Wind Speed (m/s)	Cloud Cover (%)
08:00	15.0	65	1.5	10
09:00	16.5	68	2.0	15
10:00	18.0	70	2.5	20
11:00	19.5	72	3.0	25
12:00	21.0	75	3.5	30
13:00	22.5	78	4.0	35
14:00	24.0	80	4.5	40
15:00	25.5	82	5.0	45
16:00	27.0	85	5.5	50
17:00	28.5	88	6.0	55
18:00	30.0	90	6.5	60
19:00	31.5	92	7.0	65
20:00	33.0	95	7.5	70
21:00	34.5	98	8.0	75
22:00	36.0	100	8.5	80
23:00	37.5	100	9.0	85
00:00	39.0	100	9.5	90
01:00	40.5	100	10.0	95
02:00	42.0	100	10.5	100
03:00	43.5	100	11.0	100
04:00	45.0	100	11.5	100
05:00	46.5	100	12.0	100
06:00	48.0	100	12.5	100
07:00	49.5	100	13.0	100

The data indicates a steady increase in temperature and humidity throughout the day, with a corresponding increase in wind speed and cloud cover. The temperature reached a maximum of 49.5°C at 07:00, and the humidity reached 100% from 12:00 onwards. The wind speed increased from 1.5 m/s at 08:00 to 13.0 m/s at 07:00. The cloud cover increased from 10% at 08:00 to 100% at 02:00.

CONSTITUENCY DEVELOPMENT FUND- CHERANGANY CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF 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. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC)

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Eunice Anubi
3.	Accountant	John Lelei

(d) Fiduciary Oversight Arrangements

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

(e) CHERANGANY NGCDF Headquarters

NGCDF Office Building
Kaplamai Road
P.O Box 4573
Kitale

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- CHERANGANY
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

(f) CHERANGANY NGCDF Contacts

Telephone: (254) 0724 415 689
E-mail: cdfcherangany@cdf.go.ke
Website: www.cdf.go.ke

(g) CHERANGANY NGCDF Bankers

Co-operative Bank of Kenya
Kitale Branch

(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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- CHERANGANY
CONSTITUENCY**

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

**II. FORWARD BY THE CHAIRMAN CHERANG'ANY NATIONAL GOVERNMENT
CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NG-CDFC)**

Cherang'any NGCDFC was allocated Kshs.127, 083,570 by the NG-CDF Board. Out of this amount, Kshs.63, 000,000 was disbursed to the constituency by the end of the financial year. Hence the budget was funded to only 50%. There was a balance carried from the previous financial year of Kshs.36,561,492 which brought total available funding for use during the financial year to Kshs.99,561,062.

The NG-CDFC disbursed the funds to various PMCs upon receipt of the various AIEs and also undertook bursary disbursement which was aimed at improving retention levels of needy students in various institutions of learning.

However there have been emerging issues like political social and legal challenges influencing the implementation of NGCDF Projects. A good example is the recent enactment of the NG-CDF Act that caused a vacuum in the management of funds when the NG-CDF committees had to be reconstituted. This led to delays in disbursement of funds even at constituency level. The PMCs which are the implementors of projects at constituency level raised concern over the delay in funding; citing increasing costs of materials and labour. Other issues affecting the project implementation process is the lack of capacity of some PMCs in spite of being trained which may cause misappropriation.

The NG-CDFC wishes that the funds be disbursed in a timely manner to enable timely implementation of projects.

We hope that we shall perform better in the next financial year.


.....
LINUS LELEI
CHAIRMAN
CHERANGANY NG-CDFC

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- CHERANGANY
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

III. STATEMENT OF NGCDF 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 NGCDF shall prepare financial statements in respect of that NGCDF. 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 Cherangany NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NGCDF; (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 NGCDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

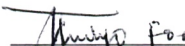
The Accounting Officer in charge of the Cherangany NGCDF accepts responsibility for the NGCDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2015, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the Cherangany NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Cherangany NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF'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 NGCDF's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF's financial statements were approved and signed by the Accounting Officer on 28.09.2016.


Fund Account Manager


Chairman

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Cherangany Constituency set out on pages 5 to 45 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 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.

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 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 misstatements.

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
– Cherangany Constituency for the year ended 30 June 2016*

financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by 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 and appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1.0 Presentation and Accuracy of the Financial Statements

1.1 Presentation of Financial Statements

Review of the financial statements availed for audit revealed the following:

- i. Fiduciary Management under Key Constituency information and Management refers to key management personnel who held office during the financial year ended 30 June 2015 instead of the year ended 30 June 2016 under review.
- ii. Paragraph 3 of the Statement of NG-CDF Management responsibilities likewise indicates that the financial statements give true and fair view of the state of transactions during the financial year ended 30 June 2015 instead of the year ended 30 June 2016 under review.
- iii. Analysis of other pending payables on pages 39-45 of Annex 3 reflects the financial year under review as the year ended 30 June 2014 instead of 30 June 2016.
- iv. The statement of assets reflects fund balance brought forward of Kshs.36,473,244 which however is at variance with the balance of Kshs.36,561,430 in the certified prior-year financial statements thus resulting to an unexplained variance of Kshs.88,186.
- v. Pages 10-24 of the financial statements are missing.

Under the circumstances, the accuracy of the information contained in the financial statements cannot be confirmed.

1.2 Comparative Figures

Review of the financial statements revealed variances between the comparative balances reflected in the statements and those reflected in the certified financial statements for the prior year as shown below:

Item	Figure reflected in the financial Statement (Kshs)	Figure reflected in the certified financial Statement (Kshs)	Variance (Kshs)
Compensation of Employees	1,401,840	1,332,000	69,840
Use of goods and Services	9,031,471	5,434,671	3,596,800
Committee Expenses	0	3,596,800	(3,596,800)
Social security Benefits	0	69,840	(69,840)

As a result of these discrepancies, the accuracy of the comparative figures reflected in the financial statements for the year ended 30 June 2016 presented for audit cannot be confirmed.

2.0 Use of Goods and Services

2.1 Other Committee Expenses

Included in use of goods and services balance of Kshs.7,347,218 reflected in the statement of receipts and payments for the year ended 30 June 2016 as disclosed under Note 5 to the financial statements is other committee allowance balance of Kshs.2,046,000 whose analysis and supporting documents, including invitation letters, committee minutes and attendance registers, were not however availed for audit verification. Under the circumstance, the validity, accuracy and propriety of Kshs.2,046,000 expenditure on other committee allowances for the year ended 30 June 2016 cannot be confirmed.

2.2 Committee Allowances

Included also in use of goods and services balance of Kshs.7,347,218 is Kshs.1,368,000 expenditure on committee allowances out of which Kshs.969,500 was not supported with documentary evidence such as minutes, attendance register and gazettement of committee members. Under the circumstance, the validity, accuracy and propriety of Kshs.969,500 expenditure reported to have been incurred on committee expenses for the year under review cannot be confirmed.

2.3 Fuel, Oils and Lubricants

The use of goods and services balance of Kshs.7,347,218 further includes fuel, oil and lubricants expenditure of Kshs.923,000 which was not analysed. The management did not also provide procurement records such as quotations, evaluation and award minutes and contract agreements for audit verification. Under the circumstance, the propriety of Kshs.923,000 expenditure reportedly incurred on fuel, oil and lubricants during the year under review cannot be confirmed.

2.4 Other Operating Expenses

Included in use of goods and services balance of Kshs.7,347,218 reflected in the statement of receipts and payments are other operating expenses of Kshs.903,598.

However, payment vouchers together with supporting documents were not availed for audit verification. In the circumstance, the validity and propriety of other operating expenses of Kshs.903,598 for the year under review cannot be confirmed.

3.0 Transfers to Other Government Entities

3.1 Unconfirmed Expenditure

The statement of receipts and payments reflects transfers to other government entities balance of Kshs.31,100,000 disclosed under Note 6 to the financial statements in respect of funds disbursed for various projects to schools and tertiary institutions. However, expenditure returns were not availed for audit verification. In the circumstance, the propriety of the disbursements totaling Kshs.31,100,000 for the year under review cannot be confirmed.

3.2 Purchase of Land

Included also in the transfer to other government entities figure of Kshs.31,100,000 reflected in the statement of receipts and payments is Kshs.1,000,000 for purchase of one acre of land for expansion of two(2) schools namely Sango Primary School and Motosiet Secondary School at a cost of Kshs.500,000 each. However, official search from the lands office in Kitale, valuation reports, quotations, evaluation and award minutes, purchase agreements and title deeds were not availed for audit review. In the circumstance, the propriety of the expenditure amounting to Kshs.1,000,000 reported to have been incurred on purchase of land for the two schools cannot be confirmed.

4.0 Other Grants and Transfers

4.1 Bursary

Included in the other grants and transfers balance of Kshs.46,131,000 reflected in the statement of receipts and payments are bursary disbursements of Kshs.11,000,000 and Kshs.9,106,000 disbursed to needy students in secondary schools and tertiary institutions respectively. However, criteria showing how the needy cases were identified and bursaries awarded were not availed for audit verification. In addition, there was no report that the National Government Constituencies Development Fund Committee ratified the list of beneficiaries forwarded by the bursary committee as required by Constituencies Development Fund circular reference No.VOL1/111 dated 13 September 2010. Also, the list of bursary sub-committee members including two co-opted members, one of whom must be the area education officer seconded from the Ministry of Education was not availed. Further, the expenditure exceeded the budgeted amount of Kshs.7,980,000 for secondary schools and Kshs.6,000,000 for tertiary institutions resulting to an over-expenditure of Kshs.3,020,000 and Kshs.3,106,000 respectively. However, no evidence was provided to show that the over-expenditures were approved by the Board through supplementary estimates. In the circumstance, the management breached the law and propriety of the expenditure on bursaries totalling to Kshs.20,106,000 incurred during the year under review cannot be confirmed.

4.2 Mocks and Continuous Assessment Tests

Included in the other other grants and transfers amount of Kshs.46,131,000 reflected in the statement of receipts and payments is Kshs.3,000,000 expenditure on mock examination's and continuous assessment tests paid to Trans Nzoia East Tests. However, the expenditure was not supported by quotations, evaluation and award minutes, LPOs, invoices, delivery notes and inspection and acceptance reports. Under the circumstance, the validity and propriety of Kshs.3,000,000 expenditure on the mock and continuous assessment tests incurred in the year under review cannot be confirmed.

4.3 Water Projects

Included in the other transfers and grants balance of Kshs.46,131,000 reflected in the statement of receipts and payments are water projects expenditure of Kshs.4,000,000 as shown below:

Project	Allocation	Payee	Date	PV No.	Cheque No.	Expenditure Amount Kshs.
Water	1,000,000	Geta Water Project	8.9.2015	290059	10070	1,000,000
Water	1,000,000	Koimugul Water Project	29.2.2016	290209	010715	1,000,000
Water	2,000,000	Kaptumbo B Water Project	27.6.2016	290210	11677	2,000,000
		Total				4,000,000

However, no documentary evidence, such as tender/quotations, evaluation and award minutes, project status reports and completion /interim certificates, was provided for audit verification. Under the circumstance, the validity and propriety of water projects expenditure of Kshs.4,000,000 incurred in the year under review cannot be confirmed.

4.4 Agriculture

Included in the other transfers and grants balance of Kshs.46,131,000 reflected in the statement of receipts and payments is agriculture projects expenditure of Kshs.2,740,000 against a budget of Kshs.1,340,000 resulting to an over-expenditure of Kshs.1,400,000 which was not approved as shown below:

Project	Payee	Date	PV No.	Cheque No.	Budget Amount Kshs	Actual Amount Kshs	Over Expenditure Kshs
Agriculture	Mwiiri Tea Buying Centre	28.7.2015	290024	10015	400,000	1,000,000	600,000
Agriculture	Saiwa Tea Buying Centre	11.8.2015	290050	10042	200,000	300,000	100,000
Agriculture	Nzoia Main Tea Buying Centre	19.9.2015	290039	10088	200,000	900,000	700,000
Agriculture	Baraka Tea Buying Centre	17.12.2015	290125	10168	100,000	100,000	0
Agriculture	Chisare Cattle Dip	20.1.2016	290156	010243	200,000	200,000	0
Agriculture	Green Tea Buying Centre	1.2.2016	290171	10297	120,000	120,000	0

Agriculture	Sinoko Cattle Dip	30.3.2016	290220	011499	120,000	120,000.0 0	0
Total					1,340,000	2,740,000	1,400,000

Further, expenditure returns from the project management committee were not availed for audit verification. Under the circumstance, the validity, accuracy and propriety of agriculture project expenditure of Kshs.2,740,000 for the year ended 30 June 2016 cannot be confirmed.

4.5 Unauthorized Over-expenditure on Security Projects

The statement of receipts and payments reflects expenditure on other grants and transfers of Kshs.46,131,000 which include security projects expenditure of Kshs.1,900,000 against a budget of Kshs.1,100,000 resulting to over-expenditure of Kshs.800,000 as shown below:

Project	Payee	Date	Payment Voucher Number	Cheque Number	Budget Kshs	Expenditure Kshs	Over Expenditure Kshs
Security	Kapsara Police Post	20.8.2015	290062	10058	400,000	800,000	400,000
Security	Assistant Chief Office - Karara	23.9.2015	290071	10094	300,000	500,000	200,000
Security	Assistant Chief's Office - Kimoson	10.11.2015	290096	9970	200,000	400,000	200,000
Security	Kachibora DO's Office	14.12.2015	290126	10163	100,000	100,000	0
Security	Biribiriet Chief's Office	15.6.2016	290283	11590	100,000	100,000	0
	Total				1,100,000	1,900,000	800,000

Available information indicated that the expenditure was incurred in construction of Chiefs' camps and police posts. However, no documentary evidence; such as procurement records including quotations, evaluation and award minutes, designs, bills of quantities, expenditure returns and completion certificates; were availed for audit verification. Under the circumstance, the validity, accuracy and propriety of security projects expenditure of Kshs.1,900,000 on security projects for the year ended 30 June 2016 cannot be confirmed.

4.6 Excess Expenditure on Roads

Included in the other transfers and grants balance of Kshs.46,131,000 reflected in the statement of receipts and payments is roads projects expenditure of Kshs.6,000,000 against a budget of Kshs.3,000,000 resulting to over-expenditure of Kshs.3,000,000 which was not approved as shown below:

Project	Payee	Date	PV No.	Cheque No.	Budget	Expenditure Kshs	Over Expenditure Kshs
Roads	Marura - Bakhita Road	27.7.2015	290005	10010	1,000,000	1,700,000	700,000

Roads	Marura - Bakhita Road	14.8.2015	290053	10050	300,000	2,000,000	1,700,000
Roads	AIC Tafina-Chematich Road	19.9.2015	290080	10085	200,000	500,000	300,000
Roads	Kapterit -Javis Road	14.10.2015	290088	9951	300,000	300,000	-
Roads	Noigam - Kiboino B Road	14.12.2015	290132	10164	400,000	700,000	300,000
Roads	Musoli-Kiptenden Road	11.1.2016	290142	10187	400,000	400,000	-
Roads	St. Peters Road	1.2.2016	290169	10299	400,000	400,000	-
	Total				3,000,000	6,000,000	3,000,000

No evidence has been provided to show that the excess expenditure was authorized by the Board. Further, expenditure returns from the project management committee were not availed for audit verification. Under the circumstance, the validity, accuracy and propriety of roads project expenditure of Kshs.6,000,000 incurred during the year under review cannot be confirmed.

4.7 Sports

Included in the grants and transfers balance of Kshs.46,131,000 reflected in the statement of receipts and payments is sports projects expenditure of Kshs.2,835,000 against a budget of Kshs.1,000,000 resulting to over-expenditure of Kshs.1,835,000 as shown below:

Project	Payee	Date	Payment Voucher Number	Cheque Number	Budget	Actual Expenditure Kshs	Over Expenditure Kshs
Sports	Rangers F.C	29.7.2015	290021	10034	0	698,000.00	698,000
Sports	Cherangany DO's Office	19.9.2015	290079	10084	0	100,000.00	100,000
Sports	Rangers FC	1.2.2016	290168	10300	0	70,000.00	70,000
Sports	Cherangany Cycling Sports Association	7.5.2016	290238	10871	0	200,000.00	200,000
Sports	Kipkeikei Boys High School	30.6.2016	290241	011691	1,000,000	1,767,000	767,000
	Total				1,000,000	2,835,000	1,835,000

No evidence has been presented by management to show that the over-expenditure was authorised as appropriate. Under the circumstance, the validity and propriety of sports projects expenditure of Kshs.1,835,000 incurred in the year under review cannot be confirmed.

4.8 Other Projects - Emergency

Included in the other grants and transfers balance of Kshs.46,131,000 reflected in the statement of receipts and payments is other projects emergency expenditure of Kshs.4,750,000 as shown below:

Project	Payee	Date	Payment Voucher Number	Cheque Number	Actual Expenditure
Emergency	Kaplamai- Chebarus Road	14.8.2015	290051	10048	150,000
Emergency	Mwiruti Primary School	20.12.2015	290136	10176	1,000,000
Emergency	St. Francis Girls High School	20.1.2016	290147	010237	2,100,000
Emergency	St. Paul's Kapchepsir Secondary	1.2.2016	290170	10298	600,000
Emergency	Biribiriet Garavan Footbridge	1.3.2016	290208	10720	900,000
	Total				4,750,000

However, no expenditure returns from the project management committee were availed for audit verification. Further, no documentary evidence was availed to confirm that the projects were of an emergency nature. Under the circumstance, the validity, accuracy and propriety of emergency expenditure of Kshs.4,750,000 reported to have been incurred under emergency projects in the year under review cannot be confirmed.

5.0 Bank Balances

The statement of assets as at 30 June 2016 reflects bank balances of Kshs.11,361,820 which however is at variance with the balance of Kshs.21,202,996 reflected in Note 10A to the financial statements. The variance of Kshs.9,841,176 between the two records has not been explained or supported by a bank balance certificate. Further, review of the bank reconciliation statement for the month of June 2016 reflects stale cheques totalling Kshs.109,066 which had not been reversed in the cashbook while payments in the bank statement not yet recorded in the cash book amounted to Kshs.310,631. The bank reconciliation statements further reflects receipts in the bank statement not recorded in the cash book of Kshs.50,000. It also reflects an unsupported balance of Kshs.1,499,900 described as an under-cast.

Under the circumstance, the validity and accuracy of the bank balance of Kshs.11,361,820 as at 30 June 2016 cannot be confirmed.

6.0 Pending Payables

Note 15.3 to the financial statements reflects other pending payables figure of Kshs.75,472,567 as shown below:

Item	Amount (Kshs.)
Amounts due to other Government entities	49,800,000

Amounts due to Other Grants and Other Transfers	24,240,000
Others-Employee Salaries and Emergencies	1,432,567
Total	75,472,567

However, documentary evidence such as Local Purchase Orders, invoices, delivery notes and inspection and acceptance reports were not presented for audit to support the balance. In the circumstance, the validity, accuracy and existence of other pending payables of Kshs.75,472,567 as at 30 June 2016 cannot be confirmed.

7.0 Budgetary Control and Performance

7.1 Budget Performance

During the year under review, Cherangany Constituency Fund had a budget of Kshs.163,645,012 against expenditure of Kshs.86,692,118 resulting in under-expenditure of Kshs.76,952,894 or approximately 47% of the approved budget of Kshs.163,645,012 as shown below:

Expense Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	% Budget Utilization	Under Expenditure (Kshs)	% Budget Under Utilization
Compensation of Employees	2,530,920	2,113,900	84%	417,020	16%
Use of goods and services	9,639,604	7,347,218	76%	2,292,386	24%
Transfer to other Government Units	77,714,564	31,100,000	40%	46,614,564	60%
Other grants and transfers	73,759,924	46,131,000	63%	27,628,924	37%
Total	163,645,012	86,692,118	53%	76,952,894	47%

Funds not utilized indicate that some approved programs were not implemented, hence the budget did not meet wholly the objective of improving delivery of goods and services to the residents of Cherangany Constituency.

7.2 Project Implementation

The management of NG-Constituencies Development Fund Cherangany Constituency did not avail project status reports for the projects funded and implemented during the year under review. Under the circumstances, it has not been possible to confirm the status of the funded projects as at 30 June 2016. Consequently, it has not been possible to confirm whether, the citizens of Cherangany Constituency received value-for-money on funds allocated to projects due for execution during the year ended 30 June 2016.

7.3 Project Verification

Audit verification of eight (8) projects implemented during the year at a cost of Kshs.5,900,000 revealed the following:

Project	Particulars	Budgeted Amount Kshs	Amount Disbursed Kshs	Observations
Biribriet Chief's Office	In 2014/2015 foundation, walling, linteling, roofing and painting office of the chief In 2015/2016 Roofing, plastering, flooring, fixing of doors/windows.	300,000 100,000	300,000 in 2014/2015 100,000 in 2015/2016	<ul style="list-style-type: none"> No building plan was availed No BQs against which the cost was estimated It is a three-roomed Building, one room has a metallic door and window. Despite full budget release the office is not complete.
Sibanga Police Post	Installation and wiring of electricity.	100,000	100,000	<ul style="list-style-type: none"> Electricity is connected to the office, but no details provided on how the work was carried out. Also no information on installation certificate.
Geta Dispensary	Roofing, painting window/door panes to finishing of fabricated staff house.	1,000,000	1,000,000	<ul style="list-style-type: none"> No building plan No BQs availed No certificates from public works to confirm payments made and safety. Roofing of the house done Plastering both inside and outside done. Windows and door panes not fixed. Painting not yet done. Therefore the budget has not been adhered to.

Bwake Dispensary	Plastering, flooring, doors/windows fixing and painting.	400,000	400,000	<ul style="list-style-type: none"> The building was constructed before the floor slab was done, however some rooms have been done and others not. Plastering has been done in two rooms only and window frames fixed to them. Therefore the budgeted target has not been met.
Geta Water Project	Protection of water intake reserve tank and purchase of pipes.	1,000,000	1,000,000	<ul style="list-style-type: none"> The reserve tank is built near Mwangaza Shopping Centre and the top is made up of iron sheets instead of concrete. No water was flowing into the tank and the residents not notified of problems with the intake. Also the water does not flow to Geta dispensary. No details given to explain how the problem will be remedied.
Kaptumbo water project	Purchase of pipes and piping	2,000,000	2,000,000	<ul style="list-style-type: none"> No details on how the supplier was identified No delivery note(s) to confirm the supply and receipt of the pipes.
Koimugul water project	Purchase of pipes and piping	1,000,000	1,000,000	<ul style="list-style-type: none"> No details how the supplier was identified

				<ul style="list-style-type: none"> No delivery note(s) to confirm the supply and receipt of the pipes.
	Total	5,900,000	5,900,000	

Under the circumstance the citizens of Cherangany may not have obtained value for the money spent on these projects that were not implemented properly.

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

01 November 2017

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- CHERANGANY
CONSTITUENCY**

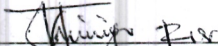
Reports and Financial Statements

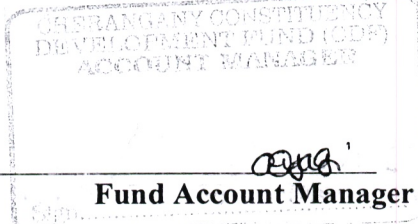
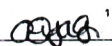
For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015 - 2016	2014 - 2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	63,000,000	161,586,447
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		63,000,000	161,586,447
PAYMENTS			
Compensation of employees	4	2,113,900	1,401,840
Use of goods and services	5	7,347,218	9,031,471
Transfers to Other Government Units	6	31,100,000	54,970,690
Other grants and transfers	7	46,131,000	66,406,462
Acquisition of Assets	8	-	649,204
Other Payments	9	-	39,466
TOTAL PAYMENTS		86,692,118	132,499,133
SURPLUS/DEFICIT		(23,692,118)	29,087,314

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Cherangany NGCDF financial statements were approved on 23.09 2016 and signed by:


Chairman - NGCDFC



Fund Account Manager

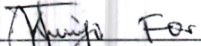
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- CHERANGANY
CONSTITUENCY**



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

V. STATEMENT OF ASSETS

	Note	2015 - 2016 Kshs	2014 - 2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	11,361,820	36,473,244
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	1,419,308	88,188.00
TOTAL FINANCIAL ASSETS		12,781,128	36,561,432
REPRESENTED BY			
Retention	12		
Fund balance b/fwd 1st July...	13	36,473,244	7,474,116
Surplus/Deficit for the year		(23,692,118)	29,087,314
Prior year adjustments	14	-	-
NET LIABILITIES		12,781,126	36,561,430

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Cherangany NGCDF financial statements were approved on 28.09 2016 and signed by:


Chairman - NGCDFC



Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND CHERANGANY CONSTITUENCY

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 %
RECEIPTS						
Transfers from CDF Board	127,083,570	36,561,492	163,645,062	99,561,492	64,083,570	60.8%
Proceeds from Sale of Assets				-	-	
Other Receipts						
TOTAL	127,083,570	36,561,492	163,645,062	99,561,492	64,083,570	60.8%
PAYMENTS						
Compensation of Employees	2,530,920	-	2,530,920	2,113,900	417,020	83.5%
Use of goods and services	8,405,003	1,234,601	9,639,604	7,347,218	2,292,386	76.2%
Transfers to Other Government Units	60,600,000	17,114,564	77,714,564	31,100,000	46,614,564	40.0%
Other grants and transfers	55,547,647	18,212,327	73,759,974	46,131,000	27,628,974	62.5%
Acquisition of Assets						0.0%
Other Payments						
TOTAL	127,083,570	36,561,492	163,645,062	86,692,118	76,952,944	53.0%


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – CHERANGANY
CONSTITUENCY**

Reports and Financial Statements


For the year ended June 30, 2016

- (a) During the year, there was no AIA item. All receipts comprised of transfers from the NG-CDF Board vide AIEs.
- (b) There is underutilization on the items below:
- i. Transfers to other government units were affected by the delay in disbursement of second half funding which was occasioned by the dissolution of CDFCs following enactment of the NG-CDF Act. By close of the financial year, second half funding had not been received.
 - ii. Other grants and transfers were similarly affected by the enactment of the NG-CDF Act and the subsequent delay in disbursement.

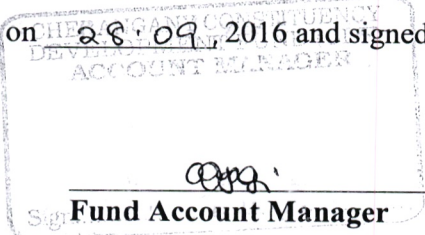
The Cherangany NGCDF financial statements were approved on 28.09.2016 and signed by:



Chairman NGCDF



Fund Account Manager



VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. 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 NGCDF 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 NGCDF.

2. Recognition of revenue and expenses

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

3. In-kind contributions

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
CHERANGANY CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 NGCDF 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 NGCDF'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 NGCDF'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, 2016.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
 CHERANGANY CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016**

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2015 - 2016	2014 - 2015
		Kshs	Kshs
Normal Allocation	A 724067	10,000,000.00	
	A 724206	10,000,000.00	
	A 820540	10,000,000.00	
	A 820712	20,000,000.00	
	A 825518	13,000,000.00	
			1,000,000
			30,003,429
			14,002,083
			16,001,378
			30,003,445
		-	40,572,664
		-	30,003,446
TOTAL		63,000,000	161,586,445

2. PROCEEDS FROM SALE OF ASSETS

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Receipts from the Sale of Buildings	-	
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of office and general equipment	-	-
Total		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
 CHERANGANY CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2015 - 2016	2014 - 2015	2013 - 2014
	Kshs	Kshs	Kshs
Interest Received	-	-	-
Rents	-	-	-
Receipts from Sale of tender documents	-	-	-
Other Receipts Not Classified Elsewhere	-	-	-
Total	-	-	-

4. COMPENSATION OF EMPLOYEES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	2,080,000	1,332,000
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	33,900	69,840
Employer contribution to NSSF gratuity	-	-
Total	2,113,900	1,401,840

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
 CHERANGANY CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	34,700	1,627,688
Office rent	-	-
Communication, supplies and services	154,550	245,025
Domestic travel and subsistence	695,160	981,423
Printing, advertising and information supplies & services	654,525	-
Rentals of produced assets	-	-
Training expenses	-	1,107,300
Hospitality supplies and services	132,105	70,250
Other committee expenses	2,046,000	2,000,800
Committee allowance	1,368,000	1,596,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	387,530	17,672
Fuel, oil & lubricants	923,000	183,000
Other operating expenses	903,598	994,020
Routine maintenance – vehicles and other transport equipment	-	208,292
Routine maintenance – other assets	48,050	-
	-	-
Total	7,347,218	9,031,470

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
CHERANGANY CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	15,600,000	21,987,931
Transfers to secondary schools (see attached list)	10,500,000	24,700,000
Transfers to tertiary institutions (see attached list)	100,000	-
Transfers to health institutions (see attached list)	4,900,000	8,282,759
TOTAL	31,100,000	54,970,690

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary – secondary schools (see attached list)	11,000,000	12,994,000
Bursary – tertiary institutions (see attached list)	9,106,000	8,425,250
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	3,000,000	3,000,000
Water projects (see attached list)	4,000,000	13,900,000
Agriculture projects (see attached list)	2,740,000	1,400,000
Electricity projects (see attached list)	600,000	3,600,000
Security projects (see attached list)	1,900,000	3,600,000
Roads projects (see attached list)	6,000,000	10,351,405
Sports projects (see attached list)	2,835,000	1,863,000
Environment projects (see attached list)	200,000	1,042,220
Other Projects – Emergency (see attached list)	4,750,000	6,230,587
Total	46,131,000	66,406,462



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
 CHERANGANY CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2015 - 2016	2014 - 2015
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	413,424
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	185,780
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	50,000
Acquisition of Intangible Assets	-	-
Total	-	649,204

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
CHERANGANY CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank Charges		39,466
specify		-
specify		-
TOTAL		39,466

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016 Kshs (30/6/2016)	2014 - 2015 Kshs (30/6/2015)
	Account Number	
<i>Co-operative Bank of Kenya, Kitale Branch</i>	<i>A/C No.01120097045800</i>	21,202,996
<i>Kitale Branch</i>	-	-
Total	21,202,996	36,473,243.90

10B: CASH IN HAND)

	2015 - 2016 Kshs (30/6/2015)	2014 - 2015 Kshs (30/6/2015)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
Total	-	-
	<i>[Provide cash count certificates for each]</i>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
CHERANGANY CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2015)</i>
	Date imprest taken	Kshs	Kshs	Kshs
<i>Fund Account Manager</i>	31.5.2016	200,000	-	200,000
<i>Fund Account Manager</i>	31.5.2016	122,500	-	122,500
<i>Fund Account Manager</i>	19.2.2016	250,000	-	250,000
<i>Fund Account Manager</i>	16.2.2016	125,000	-	125,000
<i>Fund Account Manager</i>	21.12.2015	200,000	100,000	100,000
<i>Fund Account Manager</i>	23.6.2016	435,000		435,000
<i>Fund Account Manager</i>	9.6.2016	100,000		100,000
<i>Fund Account Manager</i>	30.6.2016	65,500		65,500
<i>Fund Account Manager</i>	21.12.2015	200,000	178,692	21,308
				1,419,308

[Include an annex of the list if longer than 1 page.]

12 Retention				
Supplier/Contractor	PV No	2015 - 2016	2014 - 2015	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
CHERANGANY CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	36,473,243.90	7,014,563.55
Cash in hand	-	-
Imprest	88,188.00	459,554
	<u>36,561,431.90</u>	<u>7,474,117.05</u>
Total	<u><u>36,473,243.90</u></u>	<u><u>7,014,563.55</u></u>

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –
 CHERANGANY CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016**

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015- 2016 Kshs	2014 - 2015 Kshs
Construction of buildings	xxx	-
Construction of civil works	xxx	-
Supply of goods	xxx	689,706
Supply of services	xxx	-
	xxx	689,706

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	xxx	xxx
Middle management	xxx	xxx
Unionisable employees	xxx	xxx
Others (specify)	xxx	xxx
	xxx	xxx

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	49,800,000	17,114,564
Amounts due to other grants and other transfers (see attached list)	24,240,000	18,212,327
Others (specify)	1,432,567	544,895
	75,472,567	35,871,786



NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs'000)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2015	2014	
		a	b	c	d=a-c		
Amounts due to other Government entities							
Taito P. School	Roofing, Plastering, Floor, Painting of 2classrooms& Renovation	500,000		-	500,000		waiting for funds
Sinyereri P. School	Foundation, Walling, Lintel of Administration block	500,000		-	500,000		waiting for funds
Kemeloi Primary School	Foundation, Walling, Lintel& Roofing of 1 class	500,000		-	500,000		waiting for funds
Munyaka P. school	Foundation, walling,Linteling& Roofing of 4classroom to completion	700,000		-	700,000		waiting for funds
St. Christopher P. school	Plastering,Flooring,Roofing& painting	500,000		-	500,000		waiting for funds
Sitatunga P. School	Toilet Construction	100,000		-	100,000		waiting for funds
Ngorera P. School	Foundation, Walling, Linteling & Roofing of 1classrooms	500,000		-	500,000		waiting for funds
Springer P. School	Foundation, Flooring, Walling&Linteling of 2classrooms	500,000		-	500,000		waiting for funds
Tunen P. Sch	Plastering, Flooring,Painting, Doors/windows fix of 3 classrooms	500,000		-	500,000		waiting for funds
Koibarak P. School	Foundation, Walling, Linteling & Roofing of 1classrooms	500,000		-	500,000		waiting for funds

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Mwiruti P. School	Foundation, walling, Linteling & Roofing of 1 classroom to completion	500,000	-	500,000	waiting for funds
Kiptoror P. School	Purchase of land to start a new school	300,000	-	300,000	waiting for funds
Eronge P. School	Walling, Roofing, Painting, Doors/windows of 2 classroom	500,000	-	500,000	waiting for funds
Bwake P. School	Foundation, walling, linteling & roofing of 1 classroom	500,000	-	500,000	waiting for funds
Kahuho P. School	Purchase of land 1 acre	500,000	-	500,000	waiting for funds
Amani P. School	Foundation, walling, linteling & roofing of 2 classroom	1,000,000	-	1,000,000	waiting for funds
Springer P. School		500,000	-	500,000	waiting for funds
Sibanga P. School	Plastering, Flooring & painting of 5 classrooms	500,000	-	500,000	waiting for funds
Timaa P. School	Plastering, Flooring, Doors/window & painting of 6 classrooms	1,000,000	-	1,000,000	waiting for funds
Kipsingori P. School	Foundation, walling, Linteling & roofing of 1 classroom	500,000	-	500,000	waiting for funds
Twiga P. School	Foundation, walling, Linteling & roofing of 1 classroom	500,000	-	500,000	waiting for funds
Seum P. School	Renovation of 5 classrooms	500,000	-	500,000	waiting for funds
Leltang'at P. School	Foundation, walling, Linteling & roofing of 1 classroom	500,000	-	500,000	waiting for funds
Benon P. School	Foundation, walling, Linteling & roofing of 1 classroom	500,000	-	500,000	waiting for funds
Tumaini P. School	Foundation, walling, Linteling & roofing of classroom	700,000	-	700,000	waiting for funds
Milima P. School	construction of toilets	100,000	-	100,000	waiting for funds



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Kongoli P. School	Renovation of 5classrooms	600,000	-	600,000	waiting for funds
Nzoia centre P. School	Renovation of 5classrooms	500,000	-	500,000	waiting for funds
Kapyemit P. School	Foundation, walling, linteling & roofing to completion of 1 classroom	500,000	-	500,000	waiting for funds
Sinoko P. School	Foundation, walling, linteling & roofing to completion of 1 classroom	500,000	-	500,000	waiting for funds
Sinyereri P. School	Foundation, walling, linteling & roofing to completion of ICT Center	2,000,000		2,000,000	waiting for funds
Motosiet P. School	Foundation, walling, linteling & roofing to completion of 1 ICT center	1,000,000		1,000,000	waiting for funds
Kiboino P. School	Foundation, Walling, Linteling, Plastering & Roofing of 1 classrooms	900,000		900,000	waiting for funds
Ekegoro sec sch	Land Purchase (2 acres)	1,000,000		1,000,000	waiting for funds
St. Augustine sec school- Munyaka	Foundation, walling, linteling & roofing of Dining hall	800,000		800,000	waiting for funds
Moi High school sec sch- Kaplamai	Foundation, Walling, Linteling, Roofing & plastering of Dining Hall	2,000,000		2,000,000	waiting for funds
Nyasiland Sec school	Foundation, walling, Linteling to roofing of 2 classrooms	1,000,000		1,000,000	waiting for funds
Karara sec school	Foundation, Walling, Linteling & roofing of 2 classrooms	1,000,000		1,000,000	waiting for funds
Mateket sec school	Roofing, Plastering, Flooring & Fixing of doors/windows	500,000		500,000	waiting for funds
St. Marys Kipsingori sec school	Roofing, Plastering, Flooring, Fixing of doors/windows of lab	1,000,000		1,000,000	waiting for funds

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St. Marks Girls High School	Foundation, Walling, Linteling & Roofing of dormitory	1,100,000			1,100,000		waiting for funds
Noigam Sec sch	Plastering, Painting, Windows/Doors fixing & other fittings of lab	500,000			500,000		waiting for funds
Kapsirowa sec school	Plastering, Roofing & Doors/windows fixing of lab	400,000			400,000		waiting for funds
AIC Kipkeikei Girls Sec sch	Plastering& Flooring of lab	500,000			500,000		waiting for funds
St. Teresa sec school-Sinyereri	Walling, Linteling& roofing of resource centre	1,500,000			1,500,000		waiting for funds
Immaculate Kemeloi Sec School	Foundation, Walling, Linteling & roofing of 1classroom	500,000			500,000		waiting for funds
Chematich sec school	Roofing,Plastering,& paint of administration block	500,000			500,000		waiting for funds
St. Paul sec school-Kiptoror	Foundation, Flooring, Walling, Linteling& Roofing of Lab	700,000			700,000		waiting for funds
Kapcheplanget sec school	Renovation of classrooms	400,000			400,000		waiting for funds
AIC Seum sec school	Flooring, Plastering, Fascia board& painting of 4classrooms to copletion	500,000			500,000		waiting for funds
St. Christopher Girls sec sch	Foundation,walling,Linteling& roofing of 1 classroom	500,000			500,000		waiting for funds
Kipsaina High	Plastering, Flooring, Painting, Doors/Windows fixing of lab	400,000			400,000		waiting for funds
St. Paul Sinoko sec school	Foundation,Walling,Linteling,Plastering&Roofing of a 1classroom to completion	500,000			500,000		waiting for funds
Kapsigilai sec school	Purchase of school bus	2,800,000			2,800,000		800,000 reallocated
Amani Sec school	Foundation,Walling,Linteling,Plastering&Roofing of 2classrooms to completion	500,000			500,000		waiting for funds



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Chisare secondary school	Purchase of land to create room for more classrooms due to increase in students number	800,000			800,000	waiting for funds
Technical Training institute- Kapchepsir	Installation & wiring of electricity	10,000,000		10,000,000		waiting for funds
Sibanga Health Centre	Walling, Linteling, Plastering & Painting of Health facility	1,000,000			1,000,000	Reallocated
Sub-Total		49,800,000		47,100,000	2,700,000	
Amounts due to other grants and other transfers						
Bursary	School fees for needy students in the constituency	19,980,000	19,800,000	180,000		waiting for funds
Tuigoin water project	Building of water intake, Reserve tanks & Purchase of water pipes	2,000,000		2,000,000		waiting for funds
Ebenezer water project	Purchase of pipes & piping	1,500,000		1,500,000		Reallocated
Matumaini water project 1	Building of water intake, & Extension to Bondeni	1,500,000		1,500,000		waiting for funds
Matumaini water project 2	Purchase of pipes & extension to Kapterit	1,000,000		1,000,000		waiting for funds
Botwa Water Project	Purchase of pipes & piping	2,000,000		2,000,000		waiting for funds
Ngonyek water project	Purchase of pipes & piping	500,000		500,000		waiting for funds
Motosiet water project	Repair of water tanks & piping	2,000,000		2,000,000		waiting for funds
Chepkoiyo water project	Purchase of pipes & piping	500,000		500,000		waiting for funds
Seum Water project	Purchase of pipes & piping	500,000		500,000		Reallocated
Cherang'any/Kachibora water project 1	Extension of water pipes to Tulon/ Kipkingwo area	900,000		900,000		waiting for funds

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author details the various methods used to collect and analyze the data. This includes both manual data entry and the use of specialized software tools. The goal is to ensure that the data is both accurate and easy to interpret.

The third part of the document provides a detailed breakdown of the results. It shows that there has been a significant increase in sales over the period covered by the report. This is attributed to several factors, including improved marketing strategies and better customer service.

Finally, the document concludes with a series of recommendations for future actions. These include continuing to invest in marketing, maintaining high standards of customer service, and regularly reviewing financial performance to identify areas for improvement.

Prepared by: [Name]
 Date: [Date]

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

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Cherang'any/Kachibora water project 2	Extension of water pipes to Osoronngai	900,000			900,000		waiting for funds
Cherang'any/Kachibora water project 3	Extension of water pipes to Kipkeikei/ Seum area	1,000,000			1,000,000		waiting for funds
Cherang'any/Kachibora water project 4	Extension of water pipes to St. Peters lower	700,000			700,000		waiting for funds
Cherang'any/Kachibora water project 5	Extension of water pipes to Canaan village	500,000			500,000		Reallocated
Cherang'any/Kachibora water project 6	Extension of pipes to Murrum village	500,000			500,000		waiting for funds
Cherang'any/Kachibora water project 7	Extension of pipes to California village	500,000			500,000		waiting for funds
Geta Cattle Dip	Drainage cleaning/Planting of trees	120,000			120,000		waiting for funds
Mwangaza TBC	Drainage cleaning/Planting of trees	120,000			120,000		waiting for funds
Mugumu C/Dip	Drainage cleaning/Planting of trees	120,000			120,000		waiting for funds
Mti Moja Tulon Area	Transformer installation	600,000			600,000		Reallocated
Osorongai -Torongo Electricity	Transformer installation	600,000			600,000		Reallocated
California Village	Transformer installation	600,000			600,000		Reallocated
Kapterit area	Transformer installation	600,000			600,000		waiting for funds
Rise & Shine Kaplamai	Transformer installation	600,000			600,000		ongoing
Kapkarwa Assistant Chief office	Foundation, Walling, Linteling ,roofing & painting of the office	300,000			300,000		waiting for funds
Geta Assistant Chief office	Foundation, Walling, Linteling ,roofing & painting of the office	300,000			300,000		waiting for funds
Michai Chief office	Foundation, Walling, Linteling ,roofing & painting of the office	300,000			300,000		ongoing

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Kiriita Footbridge	Foundation/Flooring, Decking/Sides erection& Back filling	300,000			300,000		ongoing
Tulon- Cheptil Road	Murruming, Grading& compacting of the road	500,000			500,000		waiting for funds
Osorongai- Punjab Road	Culvert installation	400,000			400,000		ongoing
Mosombor Footbridge	Culverts Installation	400,000			400,000		ongoing
Leltangat No.4 footbridge	Construction of foot bridge	400,000			400,000		Reallocated
Torongo /Osman Culverts	Culvert installation	300,000			300,000		waiting for funds
Ekegoro footbridge	Construction of foot bridge	500,000			500,000		waiting for funds
Kahuho/Sengwer road	Bush clearing murruming of 5 km road	500,000			500,000		waiting for funds
Kesegon- Kiambu Road	Culvert installation	300,000				300,000	waiting for funds
Sub-Total		44,340,000			24,240,000	300,000	
Others (specify)							
Employees salary	Payment of Employees salaries& Gratuity, payment of NHIF Deduction	2,494,920			414,920		ongoing
Emergency	To cater for any unforeseen occurances in the constituency during the financial year	5,767,647			1,017,647		
Sub-Total					1,432,567		
Grand Total					75,472,567		

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

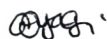
Reports and Financial Statements

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	N/A	N/A
Buildings and structures	N/A	N/A
Transport equipment	3,650,000	3,650,000
Office equipment, furniture and fittings	197,950	197,950
ICT Equipment, Software and Other ICT Assets	73,269	75,400
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	3,921,219	3,923,350

Prepared by:



Eunice Anubi
Fund Account Manager
CHERANGANY

