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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIMININI CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE 2016

Paper laid on the Table of the House by the Leader of the Majority Party

on Thursday, 14th December 2017

during the Special Morning Sitting





OFFICE OF THE AUDITOR GENERAL
ELDORET HUB

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**NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND
KIMININI CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

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

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

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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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDFA) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

(b) Key Management

The Kiminini 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 (NG-CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Haron K. Rotich
3.	Accountant	Francis K. Guchu
4.		

(d) Fiduciary Oversight Arrangements

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

(e) Kiminini NG-CDF Headquarters

P.O. Box 1683 30200,
Dipakben Vipul Dodhia Building,
Milimani Road (Opposite Kitale Club),
Off Eldoret-Kitale Highway,
KITALE.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

(f) Kiminini NG-CDF Contacts

Telephone: (+254) 722700266

E-mail: cdfkiminini@cdf.go.ke

Website: www.cdf.go.ke

(g) Kiminini Cdf Bankers

Cooperative bank

Kitale Branch

A/c number 01141599005900

P.O BOX 1058,

KITALE

(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- KIMININI
CONSTITUENCY**

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

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

The Kiminini constituency development fund in the financial year 2015/16 was allocated kshs 123,235,794 one hundred and twenty three million Two hundred and thirty five thousand seven hundred and ninety four only by the NGCDF board. During the financial year 2015/2016 Kshs 152,408,792 was disbursed to the constituency by end of June 2016. This included a balance of Ksh 26,972,998.9 A.I.E.NO: A790788 and Ksh 2,200,000 AIE NO:A796258 which was balance due from the board in the financial year 2014/2015 . Our budget therefore has been funded 100%. The NG-CDFC was able to disburse the funds to the project management committees as soon as the A.I.E was available. The projects implemented by the pmcs are at various stages of completion.

The project management committee is the model used in the constituency for the implementation of projects. In the year ended 30th June 2016 most of the projects reported inadequacy of funds allocated for the completion of their projects this could be attributed to inadequate allocations and or increasing costs for the various projects materials and labour due to time factor. Cases of misappropriation may also not be ruled out.

For the year ended some of the projects on budget had not received funds due to the delay of release of funds by the cdf board. The board should try to release funds in one instalment of 100% or two instalments of 50% each before end of the financial year to enable the cdf implement its projects as budgeted within the financial year.

We look forward to better performance in the next financial year 2016/2017.


JOHN SIBOE

CHAIRMAN NG-CDFC KIMININI CONSTITUENCY



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
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 NG-CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of KIMININI NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes:


- a) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period.
- b) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NG-CDF.
- c) 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.
- d) Safeguarding the assets of the NG-CDF.
- e) Selecting and applying appropriate accounting policies.
- f) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *Kiminini cdf* 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 NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2016, and of the CDF's financial position as at that date. The Accounting Officer in charge of the *Kiminini NG-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 *Kiminini NG-CDF* confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the 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 *Kiminini NG-CDF's* financial statements were approved and signed by the Accounting Officer on _____ 2017.


John Siboe
Chairman Nk2G-CDFC


Haron K. Rotich
Fund Account Manager

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIMININI 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- Kiminini Constituency set out on pages 6 to 37, which comprise 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 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 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 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

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

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 statement.

Because of the significance of the matters described in Basis for Disclaimer Opinion paragraph, however, I was 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

A review of the financial statements availed for audit review revealed the following anomalies:

- 1.1 The financial statements have been sequentially numbered starting from page 1 to 14. The rest of the 10 pages are indicated as page 14.
- 1.2 The use of goods and services comparative figure of Kshs.8,290,531 reflected in the statement of receipts and payments is at variance with prior year certified financial statements figure of Kshs.2,298,531 resulting to a variance of Kshs.5,992,000. Further, the comparative figure of Kshs.975,777 for compensation of employees reflected in the statement of receipts and payments is also at variance with the prior year financial statement audited figure of Kshs.964,777 resulting to a variance of Kshs.11,000. The management explained that the variances were due to reclassification of committee expenses and social security benefits expenditure. However, journal entry vouchers in support of the reclassification were not availed for audit verification.
- 1.3 Note 12.3 to the financial statements reflects amount due to other grants and transfers of Kshs.14,839,971 which is at variance with the analysis of other pending payables figure of Kshs.12,381,014 reflected in Annex 3 of the financial statements resulting to a variance of Kshs.2,458,957 and which has not been reconciled or explained.

Under the circumstances, the financial statements are not in line with International Public Sector Accounting Standards as prescribed by Public Sector Accounting Standards Board.

2.0 Use of Goods and Services

2.1 Training Expenses

Included in the use of goods and services figure of Kshs.7,758,714 reflected in the statement of receipts and payments is training expenses figure of Kshs.702,200. However, training needs assessment, training timetable, invitation letters and attendance registers were not availed for audit review. Under the circumstances, the validity and propriety of training expenses of Kshs.702,200 for the year ended 30 June 2016 could not be confirmed.

2.2 Insurance Costs

Included also in use of goods and services figure of Kshs.7,758,714 is insurance costs expenditure of Kshs.401, 800. However, tender advertisement, evaluation and award minutes and policy documents were not availed for audit verification. Consequently, the validity and propriety of Kshs.401, 800 expenditure on insurance for the year ended 30 June 2016 could not be confirmed.

2.3 Fuel, Oil and Lubricants

The use of goods and services figure of Kshs.7,758,714 also includes fuel, oil and lubricants expenditure of Kshs.300,000 as shown below:

Date	Payment Voucher Number	Payee	Details	Amount (Kshs)
2/17/2016	177	Soet service station	Being payment for fuelling of GKB 217F	50,000
8/28/2015	20	Soet service station	Being payment for fuelling of GKB 217F	50,000
12/21/2015		Soet service station	Being payment for fuelling of GKB 217F	50,000
2/12/2016	203	Soet service station	Being payment for fuelling of GKB 217F	50,000
10/29/2015	51	Soet service station	Being payment for fuelling of GKB 217F	50,000
12/18/2015	5	Soet service station	Being payment for fuelling of GKB 217F	50,000
			Total	300,000

However, quotations, evaluation and award minutes, vender statements, fuel registers, copies of detailed orders and work tickets were not availed for audit verification. Under the circumstance, the validity and propriety of Kshs.300,000 expenditure on fuel, oil and lubricants for the year ended 30 June 2016 could not be confirmed.

2.4 Other Committee Expenses

Included in use of goods and services figure of Kshs.7,758,714 reflected in the statement of receipts and payments is Kshs.4,977,800 expenditure on other committee expenses. However, this amount was not supported with invitation letters, reports, minutes, attendance register and number of sittings that one is supposed to attend for a specified duration. Under the circumstances, the validity, accuracy and propriety of Kshs.4,977,800 expenditure on other committee expenses for the year ended 30 June 2016 could not be confirmed.

2.5 Committee Allowances

Included in use of goods and services figure of Kshs.7,758,714 reflected in the statement of receipts and payments is committee allowances expenditure of Kshs.283,501. However, this amount was not supported with invitation letters, reports, minutes, attendance register and number of sittings that one is supposed to attend for a specified duration. Under the circumstance, the validity, accuracy and propriety of Kshs.283,501 expenditure on committee allowances for the year ended 30 June 2016 could not be confirmed.

3.0 Transfers to Other Government Entities

3.1 Excess Expenditure on Land Acquisition

Included in the transfers to other government entities of Kshs.87,600,000 reflected in the statement of receipts and payments is an expenditure of Kshs.3,600,000 incurred in the purchase of various parcels of land. However, records made available for audit review indicate that the total valuation price was Kshs.2,575,000 as detailed below:

School which purchased land	Amount in the valuation Report (Kshs)	Amount paid (Kshs)	Variance (Kshs)
Nabunga Secondary School	675,000	800,000	125,000
Misemwa Secondary School	850,000	1,500,000	650,000
Mucharage Secondary School	600,000	700,000	100,000
Mukuyuni Primary School	450,000	600,000	150,000
Total	2,575,000	3,600,000	1,025,000

No explanation has been provided for paying more than the valuation price. Under the circumstances, the propriety of over payment of Kshs.1,025,000 could not be confirmed. Further, official search from the lands office, quotations, evaluation and award minutes and title deed for the land were not availed for audit verification. Under the circumstance, the validity, accuracy and propriety of Kshs.3,600,000 expenditure on purchase of land could not be confirmed.

4.0 Other Grants and Transfers

4.1 Bursary

Included in the other grants and transfers figure of Kshs.37,774,764 is bursary disbursements to secondary schools and Tertiary institutions totalling Kshs.14,597,000. However, minutes of the subcommittee indicating how the needy cases were identified and bursaries awards determined was not availed for audit verification. In addition, the list of bursary sub-committee members including two co-opted member's, one who must

be the area Education Officer seconded from the Ministry was not availed. Under the circumstances, the management was in breach of the law and the propriety of Kshs.14,597,000 being bursaries disbursed during the year ended 30 June 2016 could not be confirmed.

4.2 Security

The statement of receipts and payments reflects other grants and transfers figure of Kshs.37,774,764 also includes security expenditure of Kshs.12,850,000. A review of records made available indicates that the expenditure was incurred in the construction of chiefs' camps and police posts. However, no documentary evidence such as designs, bills of quantities, quotations, evaluation and award minutes, completion/interim certificates were availed for audit verification. Further, the expenditure exceeded the budgeted amount of Kshs.8,650,000 resulting to an over expenditure of Kshs.4,200,000 which was not approved. Under the circumstances, the accuracy, validity and propriety of security expenditure of Kshs.12,850,000 for the year ended 30 June 2016 could not be confirmed.

4.3 Emergency Projects

Included in the other transfers and grants amount of Kshs.37,774,764 reflected in the statement of receipts and payments is emergency expenditure of Kshs.6,287,000 which varies with the supporting documents of Kshs.9,287,000 as analysed below :

Date	Cheque Number	Project	Activity	Amount (Kshs)
17-Feb-16	2231	Namawanga Primary School	Construction of toilets	200,000
07-Dec-15	1789	Chris Wamalwa Primary School	Construction of two class rooms	1,200,000
08-Sep-15	1654	Nabunga Secondary School	Construction of toilets	100,000
13-Jan-16	1810	Wehoya Primary School	Construction of pit latrines	200,000
13-Jan-16	1811	Wekhonye Primary School	Construction of pit latrines	200,000
13-Jan-16	1812	Sikhendu Primary School	Construction of pit latrines	200,000
13-Jan-16	1813	Waitaluk Primary School	Construction of pit latrines	200,000
03-Feb-16	2167	Toror Primary School	Construction of toilets	2,000,000
08-Feb-16	2229	Mabunga Primary School	Construction of toilets	2,000,000
18-Feb-16	2266	Namgoi Primary School	Construction of toilets	200,000
29-Jun-16	2375/2376	Construction Company	Gravelling ,grading	700,000

			and murraming of Mitoto-Kananachi and Konoini - Sikhendu roads	
17-Mar-16	2265	Big Tree Police patrol Base	Construction of toilets	200,000
18-Apr-16	2287	Kiminini Divisional Head quarters	Construction of toilets	400,000
18-Apr-16	2285/2286	St Anthony Boys High School	Construction of dormitory	1,000,000
27-Jun-16	2389	Nakwanga primary School	Construction of toilets	200,000
18-Feb-16	2248	Waitalu Division Headquarters	Construction of toilets	200,000
17-Feb-16	2242	Chris Wamalwa Primary School	Completion of toilets	87,000
		Total		9,287,000

However, the resultant variance of Kshs.3,000,000 has not been explained and no documentary evidence was availed for audit verification to confirm that the projects funded were of emergency nature. Further, procurement records such as bill of quantities, quotations, evaluation and award minutes and contract agreements were not availed for audit verification. Under the circumstance, the validity, accuracy and propriety of emergency expenditure of Kshs.6,287,000 for the year ended 30 June 2016 could not be ascertained.

5.0 Acquisition of Assets

5.1 Construction of Buildings

Included in the acquisition of assets figure of Kshs.5,867,970 reflected in the statement of receipts and payments is construction of building expenditure of Kshs.1,967,970. A review of records made available revealed that the expenditure was incurred in the construction of the Constituency Development Fund office. However, no documentary evidence such as designs, bills of quantities, tender documents, evaluation and award minutes, contract agreement and completion certificates were availed for audit verification. Under the circumstance, the accuracy, validity and propriety of construction of building expenditure of Kshs.1,967,970 for the year ended 30 June 2016 could not be confirmed.

5.2 Acquisition of Strategic Plan

The acquisition of assets figure of Kshs.5,867,970 reflected in the statement of receipts and payments also includes acquisition of strategic plan expenditure of Kshs.3,900,000. However, procurement records such as tender advertisement, evaluation minutes, and letters of award were not availed for audit verification. Under the circumstances, the

validity and propriety of Kshs.3,900,000 expenditure on acquisition of strategic plan could not be confirmed.

6.0 Bank Balance

6.1 Stale Cheques

The statement of financial assets as at 30 June 2016 reflects bank balances of Kshs.22,370,577. However, bank confirmation certificate was not availed for audit review. Further, a review of the bank reconciliation statement for the month of June 2016 reflects stale cheques totalling Kshs.402,330 which had not been reversed in the cash book. The bank reconciliation statement also reflects a figure of Kshs.2,769,126 described as cashbook undercast which was not supported with documentary evidence. Under the circumstance, the validity and accuracy of bank balances of Kshs.22,370,577 as at 30 June 2016 could not be confirmed.

6.2 Bank Charges

A review of records made available shows bank charges, some dating back to 2013/2014 financial year totalling to Kshs.62,660 as shown below:

No.	Year	Amount (Kshs)
1.	2013/2014	8,100
2.	2014/2015	26,015
3.	2015/2016	28,545
	Total	62,660

However, the bank charges have not been taken into account in the cashbook balance of Kshs.22,370,577. Under the circumstance, the validity and accuracy of bank balances of Kshs.22,370,577.40 as at 30 June 2016 could not be confirmed.

7.0 Outstanding Imprests

The statement of assets as at 30 June 2016 reflects outstanding imprest figure of Kshs.419,244. However, the imprest register, imprest requisitions, approvals and imprest warrants were not availed for audit verification. Under the circumstances, the validity and propriety of outstanding imprest figure of Kshs.419,244 as at 30 June 2016 could not be confirmed.

8.0 Pending Payables

Note 12 to the financial statements reflects total pending payables of Kshs.20,910,192 whose supporting documents such as tender documents, evaluation and award minutes, delivery notes, inspection and acceptance reports were not availed for audit review. Under the circumstance, the validity and accuracy of pending payables of Kshs.20,910,192 as at 30 June 2016 could not be confirmed.

9.0 Statement of Cash Flow

The statement of cash flow reflects net increase in cash and cash equivalent figure of Kshs.12,480,858 which is at variance with the computed figure of Kshs.11,742,370 resulting to a variance of Kshs.738,488 and which has not been explained or reconciled. Further, the statement reflects cash and cash equivalent at the end of year figure of Kshs.17,241,095 which is also at variance with the cash and cash equivalent amount of Kshs.22,789,821 as at 30 June 2016 reflected in the statement of assets resulting again into a variance of Kshs.5,548,726 which has also not been explained or reconciled. Under the circumstances, the validity and accuracy of the statement of cash flow for the year ended 30 June 2016 could not be confirmed.

10.0 Summary Statement of Appropriation-Recurrent and Development Combined

The summary statement of appropriation-recurrent and development combined reflects nil actual on comparable basis of transfers to other government entities and which is at variance with the figure of Kshs.87,600,000 reflected in the statement of receipts and payments for the year ended 30 June 2016. Further, the payments figure of Kshs.140,247,179 is also at variance with the computed figure of Kshs.52,647,179 resulting to a variance of Kshs.87,600,000 which has also not been explained or reconciled. Under the circumstances, the validity and accuracy of the summary statement of appropriation recurrent and development combined for the year ended 30 June 2016 could not be confirmed.

11.0 Budgetary Control and Performance

11.1 Budget Performance

During the year under review, the Fund had a budget of Kshs.163,036,999 against an expenditure of Kshs.140,247,179 or 86% resulting in under expenditure of Kshs.22,789,820 or approximately 14% as shown below:

Expense Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Under Expenditure (Kshs)	% Utilisation
Compensation of Employees	2,267,176	1,232,731	1,034,445	54%
Use of goods and services	3,674,112	2,497,413	1,176,699	68%
Committee expenses	10,937,632	5,261,301	5,676,331	48%
Transfer to other Government Units	87,600,000	87,600,000	0	100%
Other grants and transfers	52,614,735	37,774,764	14,839,971	72%
Social security benefits	25,000	13,000	12,000	52%
Acquisition of Assets	5,918,344	5,867,970	50,374	99%
Total	163,036,999	140,247,179	22,789,820	86%

Funds not utilized is an indication of approved programs not implemented, hence an indication that the budget has not fully met the intended objectives of improving delivery of goods and services to the residents of Kiminini constituency. It may also imply that management may be over budgeting on activities, hence need to relook into the budgeting mechanism to ensure priority areas are budgeted for.

11.2 Project Implementation

During the year, the Fund had an approved budget of Kshs.163,036,999. However, project status reports as at 30 June 2016 showing the projects' commencement date, date of completion, actual expenditure and the level of completion were not availed for audit review. Under the circumstances, it was not possible to confirm the extent which the citizens of Kiminini Constituency received goods and services for funds allocated for the year ended 30 June 2016.

11.3 Project Verification

Physical verification of eight (8) projects costing Kshs.18,334,758 revealed the following;

Project	Activity	Amount Budgeted and Disbursed (Kshs)	Observation
AP Camp Bikeke	Construction of 3 Staff Houses	600,000	There was no building plan against which the BQs were prepared to indicate the likely cost of the project. Further there was no certificate from the expert (Public Works) to authorize the payments. A block of three (3) rooms was built. Payments of Kshs.600,000 had been made, but the building was not fully complete.
Kabuyefwe Girls Secondary School	Completion of DH – Walling, roofing, plastering, fixing shutters and painting	2,000,000	Site visit was on 31 May 2017. No building plan was availed and there were no BQs to show the likely cost of the project. Structures were in place which enabled roofing but walling had not been done. Therefore the budget description and actual work done do not match.
Kiminini CDF Office	Completion of the Office – fittings and paintings	834,758	Project was visited on 30 May 2017. No staff was available, but the office was said to be complete. However, there were no completion

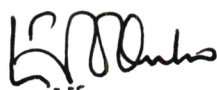
Project	Activity	Amount Budgeted and Disbursed (Kshs)	Observation
			and handling over certificates availed. The CDF Office continues to operate from a rented office in Kitale incurring monthly rents.
Kiminini Police Post	Construction of five staff houses	1,000,000	This is an ongoing project estimated to cost Kshs.5,500,000. In place is a storey building roofed at 1 st floor. There was no approved building plan availed. There were no BQs to show how the estimated cost was arrived at. There are no expert certificates authorising the payments being made. Electric Sockets are not in place. Taps are not in place and the plumbing is not complete.
Kiminini Technical Training Institute	Construction of 1 workshop measuring 11metres by 16 metres, three lecture rooms each measuring 8metres by 6 metres and office space measuring 5.5 metres by 5.4 meters all located on the ground floor respectively.	10,000,000	The mentoring institution Matili Technical Training Institute did not separate the funds from CDF and those from the National Government through Ministry of Education – this contradicts the specifics of the CDF Board against which the funds were provided. Payment certificates 01-04 covering the period September2016 to February 2017 amounts to Kshs.22,153,500. Therefore the CDF amount of Kshs.10,000,000 is eclipsed in between. At the time of the audit inspection on 31 May 2017, the building was at lintel of 1 st Floor awaiting roofing. Subsequently it is not possible to confirm that the CDF funds of Kshs.10,000,000 has been utilised as budgeted. NB: Construction is ongoing and at times alterations came about as a result of the users demand.
Kabuyefwe Friends	Completion of DH – Roofing,	2,000,000	The BQs were signed by the Principal and the District Architect Ministry of

Project	Activity	Amount Budgeted and Disbursed (Kshs)	Observation
School	plastering, fixing shutters and paintings		Public Works Trans Nzoia on 9 June 2015. The estimated cost of the project is Kshs.8,000,000. This amount puts the project in the tendering level, and not quotations. There were no details of the work done and certificates before it was paid for.
St Anthony Boys High School	Completion of a twin lab-plastering, flooring, glazing and painting	700,000	The project was ongoing, but there was no building plan and BQs to show the estimated cost of the project. The lab is not complete though in use. Paid between 27 th May 2015 and 21 April 2016.
St Theresa's Shikendwe Secondary School	Completion of Dormitory – walling, roofing, fixing shutters and paintings	1,200,000	There was no building plan and BQs to guide on the total cost of the project. No approvals from Public Works to certify the work done and how much it was worth before payments were done. Therefore the safety of the building up to the roofing level done is not guaranteed.
Total		18,334,758	

In view of the above, the propriety and value for money for expenditure totaling Kshs.18,334,758 spent on eight (8) projects during the year ended 30 June 2016 could not be confirmed.

Disclaimer 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

10 November 2017

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

IV. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2016

	Note	2015- 2016	2014-2015
RECEIPTS		Kshs	Kshs
Transfers from Other Government Entities	1	152,408,799.	87,518,995.
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		152,408,793.	87,518,995.
PAYMENTS			
Compensation of Employees	4	1,245,731.	975,777.
Use of goods and services	5	7,758,714.	8,290,531.
Transfers to Other Government Units	6	87,600,000.	70,332,759.
Other grants and transfers	7	37,774,764.	39,377,489.
Acquisition of Assets	8	5,867,970.	5,848,898.
Other Payments	9	-	-
TOTAL PAYMENTS		140,247,179.	124,825,454.

SURPLUS/DEFICIT

12,161,614.

(37,306,459)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The **Kiminini** NG-CDF financial statements were approved on _____ 2017 and signed by:



Chairman – NG-CDFC



Fund Account Manager


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**


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

V. STATEMENT OF ASSETS FOR THE YEAR ENDED 30TH JUNE 2016

	Note	2015-2016	2014-2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10A	22,370,577.	10,582,707.
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	419,244.	45,500.00
TOTAL FINANCIAL ASSETS		22,789,821.	10,628,207 .
REPRESENTED BY			
Fund balance b/fwd.	13	10,628,207.	47,934,665 .
Surplus/Deficit for the year		12,161,614.	(37,306,459.)
Prior year adjustments	14		
NET FINANCIAL POSSITION		22,789,821.	10,628,207.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The **Kimini** CDF financial statements were approved on _____ 2017 and signed by:


Chairman - CDFC


Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

VI. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2016

Receipts for operating income	Note	2015 – 2016	2014– 2015
Transfers from CDF Board	1	152,408,793.	87,518,995.
Other Receipts	3	-	-
		152,408,793.	
Payments for operating expenses			
Compensation of Employees	4	1,245,731.	975,777.
Use of goods and services	5	7,758,714.	8,290,531.
Transfers to Other Government Units	6	87,600,000.	70,332,759.
Other grants and transfers	7	37,774,764.	39,377,488.
Other Payments	9	-	-
		(134,379,209.)	118,976,556.
Adjusted for:			
Adjustments during the year			
Outstanding Imprest	11	(419,244.00)	(45,000.00)
Net cash flow from operating activities		17,610,340.	(31,457,562.)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	10	5,867,970.00	5,848,898.
Net cash flows from Investing Activities		(5,867,970.)	5,848,898.
NET INCREASE IN CASH AND CASH EQUIVALENT		12,480,858.	(37,306,459)
Cash and cash equivalent at BEGINNING of the year	13	10,628,207.	47,934,665 .
Cash and cash equivalent at END of the year		17,241,095.	10,628,207.


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kiminini CDF financial statements were approved on _____
2017

And signed by:



Chairman CDFC

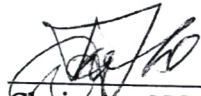


Fund Account Manager

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30TH JUNE 2016

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	123,235,794.	39,801,205.	163,036,500.	163,036,500.	-	100%
Proceeds from Sale of Assets	-	0	-	-	-	
Other Receipts(balance b/d)	-	-	-	-	-	
	123,235,794.	39,801,205.00	163,036,999.	163,036,999.	-	100%
PAYMENTS						
Compensation of Employees	1,432,000.	835,176.	2,267,176.	1,232,731.	1,034,445.	56%
Use of goods and services	1,757,389.	1,916,723.	3,674,112.	2,497,413.	1,176,699.	67%
Committee Expenses	5,200,000.	5,737,632	10,937,632.	5,261,301.	5,676,331	48%
Transfers to Other Government Units	76,000,000.	11,600,000.	87,600,000.	-	-	100%
Other grants and transfers	38,472,405.	14,142,330.00	52,614,735.	37,774,764.	14,839,971	72%
Social Security Benefits	24,000.	1,000.	25,000.	13,000.	12,000.	52%
Acquisition of Assets	350,000.	5,568,344.	5,918,344.	5,867,970.	50,375	98%
Other Payments	-	-	-	-	-	0 %
TOTALS	123,235,794.	39,801,205.	163,036,999.	140,247,179.	22,789,821.	86%

The Kiminini NG-CDF financial statements were approved on 27/9/ 2017 and signed by:


Chairman NG-CDF


Fund Account Manager

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VII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.



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 *CDF* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *NG-CDF's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *NG-CDF's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.k2

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.



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

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

VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2015 – 2016	2014 - 2015
		Kshs	Kshs
CDF Board			
AIE NO			
AIE NO	A750470		29,172,999
AIE NO	A796578		14,503,799.
AIE NO	A796776		14,669,199.
AIE NO	A797218		29,172,999.
AIE NO	A825732	62,235,794.	
AIE NO	A820888	21,000,000.	
AIE NO	A820580	10,000,000.	
AIE NO	A796475	10,000,000.	
AIE NO	A724247	10,000,000.	
AIE NO	A796280	10,000,000.	
AIE NO	A796258	2,200,000	
AIE NO	A790788	26,972,999.	
TOTAL		152,408,793.	87,518,995.

2. PROCEEDS FROM SALE OF ASSETS

	2015 – 2016	2014 – 2015
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
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
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	1,102,731.	854,777.
Basic wages of casual labor	-	-
Personal allowances paid as part of salary	-	-
House allowance	130,000.	110,000. -
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Employer contribution to NSSF	13,000.	11,000.
Other personnel payments	-	-
Total	1,245,731.	975,777.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	246,448.	36,285.
Office Rent Electricity	213,000.	228,000.
Communication, supplies and services	-	83,185.
Domestic travel and subsistence	-	449,900.
Printing, advertising and information supplies & services	-	75653.
Training expenses	702,200.	430,000.
Hospitality supplies and services	115,000.	127,014.
Insurance costs	401,800.	-
Specialised materials and services	-	-
Office and general supplies and services	.	55,833.
Fuel ,oil & lubricants	300,000.	308,000.
Other operating expenses	.	230,000.
Routine maintenance – vehicles and other transport equipment	518,965.	283,481.
Routine maintenance – other assets	-	9,890.
Committee allowances	283,501.	-
Other committee expenses	4,977,800.	6,227,000.
TOTAL	7,758,714.	8,290,531.



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
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	17,600,000.	31,850,000.
Transfers to secondary schools	60,000,000.	34,000,000.
Transfers to tertiary institutions	10,000,000.	-
Transfers to health institutions	-	4,482,759.
TOTAL	87,600,000 .	70,332,759.

7. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary -Secondary	14,187,000.	15,717,000.
Bursary -Tertiary	410,000.	10,830,000.
Bursary-Special schools	-	-
Mocks & CAT	-	-
Water	600,000.	600,000.
Agriculture (food security)	-	-
Electricity projects	-	-
Security	12,850,000.	2,750,000.
Roads	-	3,000,000.
Sports	2,169,044.	1,701,092.
Environment	1,271,820.	1,529,396.
Emergency Projects (specify)	6,287,000.	3,250,000 .
TOTAL	37,774,764.	39,377,489.



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non-Financial Assets	2015 - 2016	2014 - 2015
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	1,967,970.	5,848,898.
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of Office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipment	-	-
Purchase of photocopier	-	-
Purchase of other office equipment	-	-
Purchase of soft ware	-	-
Acquisition of Strategic Plan	3,900,000.	-
Total	5,867,970.	5,848,898.



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
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	.00	
TOTAL	.00	00

10. A Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016 Kshs	2014 - 2015 Kshs
COOPERATIVE BANK OF KENYA. KITALE BRANCH A/C NO 01141599005900	22,370,577.	10,582,707.
Total	22,370,577.	10,582,707.



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.B. CASH IN HAND

	2015 – 2016 Kshs	2014 – 2015 Kshs
Total	00	.00

[Provide cash count certificates for each]

11. OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Fund Account Manager</i>	30.6.2016			419,244.
<i>Total</i>				419,244.

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 BALANCES BROUGHT FORWARD

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	10,582,707.	23,648,836.
Cash in hand		
Imprest	<u>45,500.</u>	<u>242,500.</u>
Total	<u>10,628,207.</u>	<u>23,891,336.</u>
<i>[Provide short appropriate explanations as necessary]</i>		

11. PRIOR YEAR ADJUSTMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	417,885.	-
Total	<u>417,885.</u>	<u>-</u>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- KIMININI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

12.0 OTHER IMPORTANT DISCLOSURES

12.1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015 – 2016 Kshs	2014 – 2015 Kshs
Construction of buildings	50,375.	2,168,344.
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	50,375.	2,168,344.

12.2. PENDING STAFF PAYABLES

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	343,515.	289,070.
	343,515.	289,070.

12.3. OTHER PENDING PAYABLES (See Annex 1)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	10,000,000.
Amounts due to other grants and other transfers (see attached list)	14,839,971	19,142,330.
Others (<i>Committee expenses</i>)	5,676,331	-
	20,516,302	29,142,330.

Insert as per budget

12.4. PENDING RECEIVABLES FROM THE CDF BOARD (See statement of appropriation)

FINANCIAL YEAR	KSHS
2014/15	19,857,246.00
2015/16	0.00
TOTAL	19,857,246.00

Reports and Financial Statements

For the year ended June 30, 2016

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
	A	B	c	d=a-c		
Construction of buildings						
1. Construction of NG CDF office	8,852,000.	01.07.2014	8,801,625	50,375		
2.						
3.						
Sub-Total	8,852,000.		8,801,625	50,375		
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7. Office Administration	1,345,389.			1,176,699		For day today office activities
8.						
9.						
Sub-Total	1,345,389.			676,884.		
Supply of services						
10. CDFC Capacity Bulding	1,300,000.			1,300,000.		To be held soon
11. Committee allowance	4,598,610			4,376,331		For M&E allowance
12.						
Sub-Total	5,898,610			5,676,331		
Grand Total	14,750,610			5,726,706		



Reports and Financial Statements

For the year ended June 30, 2016

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		A	B	c	d=a-c		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
4.							
Sub-Total							
Others (specify)							
5. Irene Materi					72,640.	62,094.	Payable after contract expires
6. Sharon Masika					82,915.	71,882.	Payable after contract expires
7. John Masinde					55,800.	44,640.	Payable after contract expires
8. Samuel Shichangi					72,640.	62,094.	Payable after contract expires
9. Ezra Muhumbwa					59,520.	48,360.	Payable after contract expires
Sub-Total					343,515.	289,070.	
Grand Total							



ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		A	b	c	d=a-c		
Amounts due to National Govt Entities							
1. Kibomet Primary School	Purchase of 1 acre land	500,000.				500,000.	Procurement Process ongoing
2. Kibomet Primary School	Purchase of 1 acre land	1,000,000.			500,000.		Procurement Process ongoing
3. St. Veronica Weonia P. School	Purchase of 1 acre land	700,000.			700,000.		Procurement Process ongoing
4. Weyeta Primary School	Purchase of 1 acre land	600,000.			600,000.		Procurement Process ongoing
5. St. Michael Kikwamet Secondary School	Purchase of 1 acre land	700,000.			700,000.		Procurement Process ongoing
	Sub-Total	3,500,000.			2,500,000.	500,000.	
Amounts Due to other Grants and Transfers							
6. Sporting activities	sports equipments	845,000.			845,000.		Procurement Process ongoing
7. Enviromental activities	Enviroment	720,000.			750,985.		Procurement Process ongoing
8. Emergency		5,767,647.			175,029		Procurement Process ongoing
9. Bursary		21,000,000.			6,010,000.		Procurement Process ongoing
10. Security		8,650,000.			1,100,000.		Procurement Process ongoing
	Sub-Total	36,982,647.			12,381,014.		
	Grand Total	40,482,647.			14,881,014	500,000.	



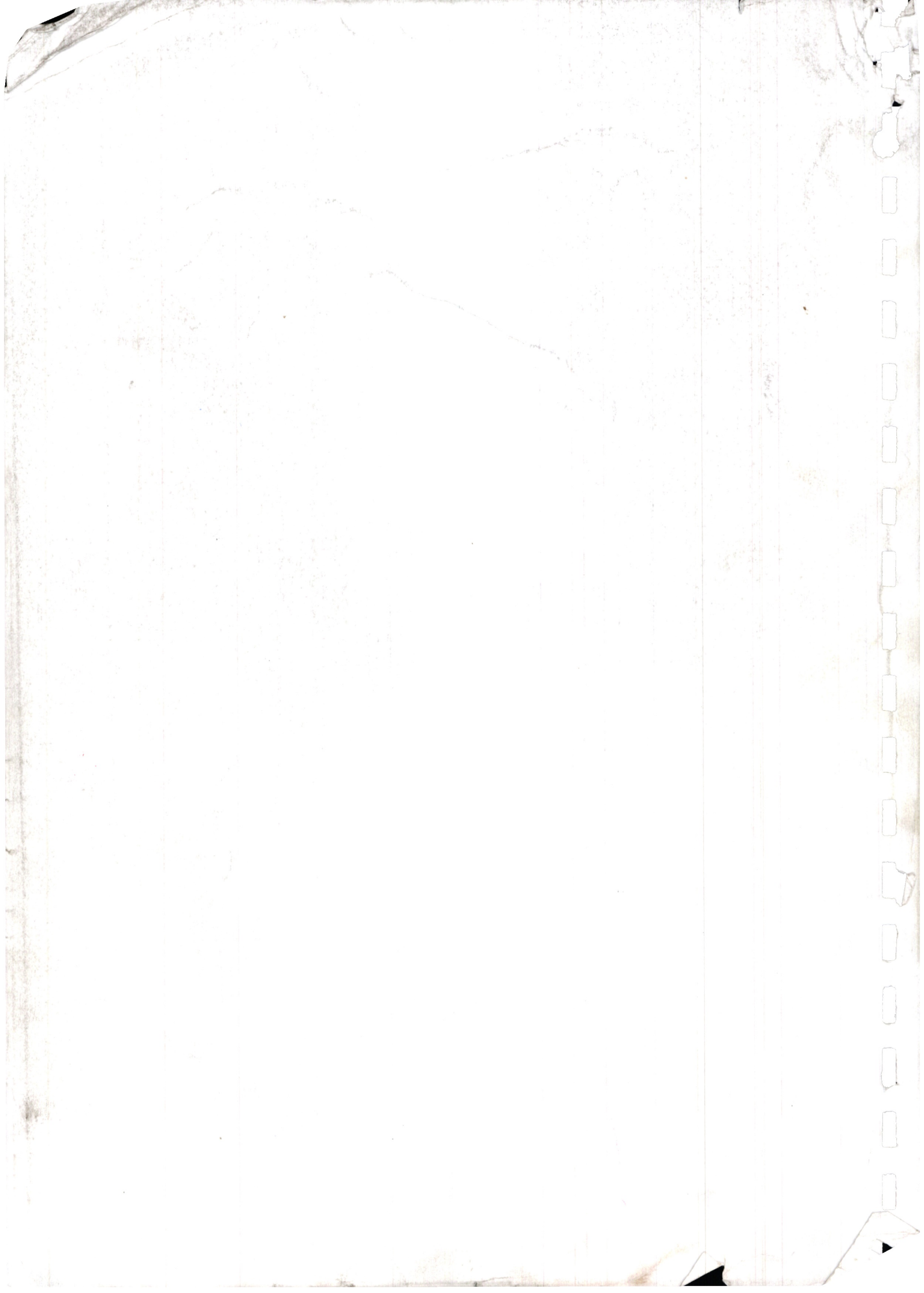
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	N/A	N/A
Buildings and structures	1,967,970	-
Transport equipment	4,981,000.	4,981,000.
Office equipment, furniture and fittings	402,385.	402,385.
ICT Equipment, Software and Other ICT Assets	724,700.	724,700.
Other Machinery and Equipment	-	-
Heritage and cultural assets	N/A	N/A
Intangible assets	3,900,000	N/A
Total	11,976,055.	6,108,085.

Prepared by:



Haron Rotich Kiptoon
Fund Account Manager
Kimini



14th December 2017

537. Annual Report of the Independent Electoral and Boundaries Commission for the Financial Year 2016/2017.

Reports of the Auditor-General on the Financial Statements in respect of the following institutions for the year ended 30th June 2016 and the certificates therein:

538. Lake Basin Development Authority.

539. Maseno University.

540. Eldoret National Polytechnic.

541. Sotik Constituency.

542. Tinderet Constituency.

543. Samburu West Constituency.

544. Eldama Ravine Constituency.

546. Bomet East Constituency

547. Kwanza Constituency

548. Mosop Constituency

549. Konoin Constituency

550. Nandi Hills Constituency.

551. Sigor Constituency.

552. Pokot South Constituency

553. Kiminini Constituency.