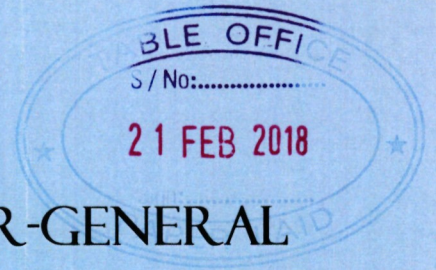
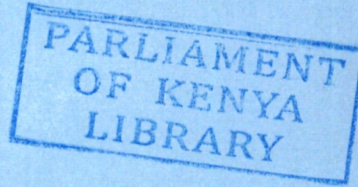


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

PAPER LAID BY THE
LEADER OF THE MAJORITY
PARTY HON. ADEN
DUALE, MP DK 21.02.18
IBM

REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2016**



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

30 SEP 2016

RECEIVED

**NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND- KIPKELION WEST 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)

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*Chemmanur
25/9/16*

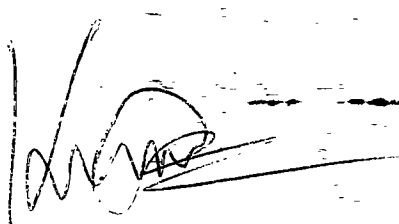
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FUND ACCOUNT MANAGER
KIPKELION CONSTITUENCY
P.O. BOX 146 KIPKELION
Date: 25/9/16
Sign:

NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

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FUND ACCOUNT MANAGER
KIPKELION CDF
P.O. BOX 51 KIPKELION
Date.....Sign.....

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *National Government Constituencies Development Fund (NG-CDF)* was set up under the NG-CDF Act, 2015 now repealed by the NG-CDF Act, 2016. The *National Government Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*.

(b) Key Management

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

- i. Constituencies Development Fund Board (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 2015 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of KIPKELION WEST 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) KIPKELION WEST NG-CDF Office

P.O. Box 150-20202
Kipkelion



FUND ACCOUNTING MANAGER
KIPKELION WEST
P.O. BOX 150-20202
Date.....Sign.....

Reports and Financial Statements

For the year ended June 30, 2016

(f) KIPKELION WEST NG-CDF Contacts

Telephone: (254) XXXXXXXX
E-mail: kipkelionwest@cdf.go.ke
Website: www.kipkelionwest.org

(g) KIPKELION WEST NG-CDF Bankers

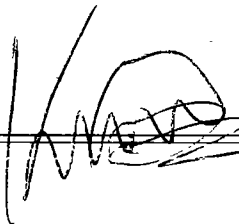
1. Kenya Commercial Bank, Londiani Branch
Acc No: 1147413584

(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



FUND ACCOUNT MANAGER
KIPKELION WEST CONSTITUENCY
Date.....Sign.....

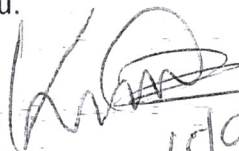
**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NG-CDFC)**

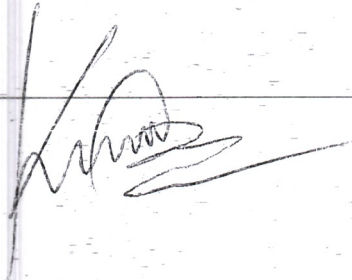
Kipkelion West NG-CDF has in the last financial year disbursed up to Ksh. 93,527,001.15 down from Ksh. 94,605,531.90 disbursed in the financial year 2014/15. The decrease in disbursement of funds is due to the delays during aligning the NG-CDF function with the new NG-CDF Act 2015. However, we have made achievements in infrastructural developments across the constituency more especially on the education and health sectors. This therefore, reflects on improved service delivery to the people of Kipkelion West.

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

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

Thank you.


15/9/16
Sign
CHAIRMAN NG-CDFC


**FUND ACCOUNT MANAGER
KIPKELION CONSTITUENCY
P.O. BOX 150 KIPKELION**

Sign

III. STATEMENT OF NG-CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government NG-CDF shall prepare financial statements in respect of that CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

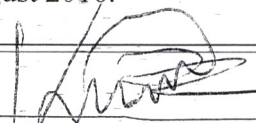
The Accounting Officer in charge of the *Kipkelion West NG-CDF* is responsible for the preparation and presentation of the *NG-CDF'S* financial statements, which give a true and fair view of the state of affairs of the *NG-CDF* or and as at the end of the financial year 2015/16 ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *CDF*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

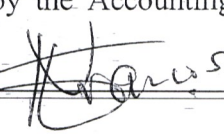
The Accounting Officer in charge of the *Kipkelion West NG-CDF* confirms that the *NG-CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *NG-CDF'S* funds received during the year under audit were used for the eligible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

Approval of the financial Statements

The *NG-CDF'S* financial statements were approved and signed by the Accounting Officer on 31st August 2016.


Chairperson

15/9/16


FUND ACCOUNT MANAGER
ON CONSTITUENCY
Funds Account Manager

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kipkelion West set out on pages 5 to 41, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cashflows, 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 representation of these financial statements in accordance with the International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor-General's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of

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

the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

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

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Kipkelion West Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and comply with National Government Development Fund, 2015.

Other Matter

1. Compensation to Employees

The statement of receipts and payments for the year ended 30 June 2016 reflects compensation of employee's balance of Kshs.1,956,516.90. However, the balance differs with the payroll summary figure of Kshs.1,882,200 resulting to unexplained difference of Kshs.74,317. In the circumstance, the accuracy and completeness of the reported balance of Kshs.1,956,516.90 cannot be confirmed.

2. Bank Balance

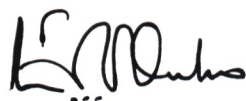
The statement of assets as at 30 June 2016 reported a bank balance of Kshs.54,534,858.25. Examination of bank reconciliation statement presented in support of the balance revealed unrepresented cheques amounting to Kshs.5, 237,523. Included in this amount were cheques totalling Kshs.2,599,532.90 dating back to January 2014 which were not presented to the bank and had thus become stale but no reversal of the cheques was made in the cash book. In the circumstance, the accuracy and validity of the bank balance of Kshs.55,534,858.25 as at 30 June 2016 cannot be confirmed.

3. Budgetary Performance

According to the summary statement of appropriation expenditure for the year was Kshs.93,527,001 against the final budget of Kshs.148,061,859. Consequently the absorption of funds against the final budget fund was sixty three (63%) percent. The under absorption implies there was delay in implementation of projects and failure to provide public services to the constituents.

4. Bursary

The statement of receipts and payments for the year ended 30 June 2016 reflects other grants and other payments of Kshs.44,890,597. Included in this amount are bursaries to secondary schools and tertiary institutions of Kshs.6,725,656 and Kshs.6,619,150 respectively totaling Kshs.13,344,806. The bursary disbursements represent twelve (12%) percent of the total funds transferred by the Board which is way below the recommended threshold twenty five (25%) percent stipulated in Section 26 (2) of the Constituencies Development Act, 2013. In addition, bursary disbursements totaling Kshs.12,289,606 were not acknowledged by students and institution that were reported to have received the monies. In the circumstance, other grants and other payments of Kshs.44,890,597 cannot be confirmed to have been properly charged to public funds.



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

Nairobi


20 November 2017

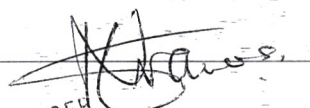
NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY
 DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016	2014-2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	109,150,296.00	103,971,867.00
Proceeds from Sale of Assets	2	-	NIL
Other Receipts	3	-	NIL
		109,150,296.00	103,971,867.00
TOTAL RECEIPTS			
PAYMENTS			
Compensation of employees	4	1,956,516.90	1,226,960.00
Use of goods and services	5	3,241,427.55	2,461,802.90
Committee Expenses	6	5,733,059.00	4,702,700.00
Transfers to Other Government Units	7	37,650,000.00	32,582,759.00
Other grants and transfers	8	44,890,597.70	53,592,110.00
Social Security Benefits	9	55,400.00	39,200.00
Acquisition of Assets	10	NIL	NIL
Other Payments	11	NIL	NIL
		93,527,001.15	94,605,531.90
TOTAL PAYMENTS			
SURPLUS/DEFICIT		15,623,294.85	9,366,335.10

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KIPKELION WEST NG-CDF financial statements were approved on 15/09/16 and signed by:


 Chairman - NG-CDFC


 FUND ACCOUNT MANAGER
 KIPKELION CONSTITUENCY
 P.O. BOX 150 KIPKELION
 Date.....15/09/16.....

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

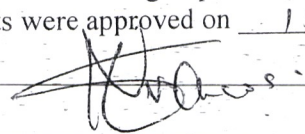
IV. STATEMENT OF ASSETS

II. STATEMENT OF FINANCIAL ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	54,534,858.25	38,911,563.40
Cash Balances (cash at hand)	12B	NIL	NIL
Outstanding Imprests	12C	NIL	NIL
TOTAL FINANCIAL ASSETS		54,534,858.25	38,911,563.40
REPRESENTED BY			
Fund balance b/fwd 1 st July...	13	38,911,563.40	29,545,228.30
Surplus/Defict for the year		15,623,294.85	9,366,335.10
Prior year adjustmen ts	14		
NET LIABILITIES		54,534,858.25	38,911,563.40

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KIPKELION WEST NG-CDF financial statements were approved on 15/09/16 and signed by.

 15/9/16
 Chairman – NG-NG-CDFC


 Fund Account Manager

FUND ACCOUNT MANAGER
 KIPKELION WEST CONSTITUENCY
 DEVELOPMENT FUND

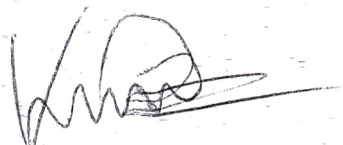
Sign.....

NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY

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

V. STATEMENT OF CASHFLOW

Receipts for operating income		2015-2016	2014 - 2015
Transfers from CDF Board	1	109,150,296.00	103,971,867.00
Other Receipts	3	-	0
SUBTOTAL		109,150,296.00	103,971,867.00
Payments for operating expenses			
Compensation of Employees	4	1,956,516.90	1,226,960.00
Use of goods and services	5	3,241,427.55	2,461,802.90
Committee Expenses	6	5,733,059.00	4,702,700.00
Transfers to Other Government Units	7	37,650,000.00	32,582,759.00
Other grants and transfers	8	44,890,597.70	53,592,110.00
Social Security Benefits	9	55,400.00	39,200.00
Other Payments	11	-	0
SUBTOTAL		93,527,001.15	94,605,531.90
Adjusted for:			
Adjustments during the year		-	0
Net cash flow from operating activities		15,623,294.85	9,366,335.10
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	0
Acquisition of Assets	10	-	0
Net cash flows from Investing Activities		-	0
NET INCREASE IN CASH AND CASH EQUIVALENT		15,623,294.85	9,366,335.10
Cash and cash equivalent at BEGINNING of the year	12A	38,911,563.40	-
Cash and cash equivalent at END of the year	13	54,534,858.25	38,911,563.40

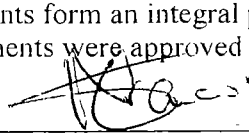


[Signature]
FUND ACCOUNTS MANAGER
KIPKELION CONSTITUENCY
June 30, 2016

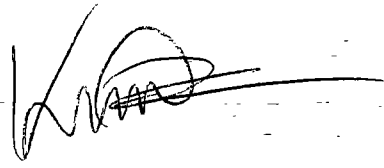
NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY

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 KIPKELION WEST NG-CDF financial statements were approved on 15/09/16 and signed by:

 15/09/16

Chairman NG-CDFC



Fund Account Manager

FUND ACCOUNT MANAGER
KIPKELION CDF
P.O. BOX 1000

Date.....Sign.....

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments (unspent amounts from last financial year)	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	110,150,296.00	38,911,563.40	149,061,859.40	148,061,859.40	1,000,000.00	99
Proceeds from Sale of Assets	0					
Other Receipts	0					
TOTALS	110,150,296.00	38,911,563.40	149,061,859.40	148,061,859.40	1,000,000.00	
PAYMENTS						
Compensation of Employees	1,882,200.00	537,760.00	2,419,960.00	1,956,516.90	463,443.10	81%
Use of goods and services	3,593,217.00	6,277.10	3,599,494.10	3,241,427.55	358,066.55	90%
Committee Expenses	5,700,000.00	338,024.82	6,038,024.82	5,733,059.00	304,965.82	95%
Transfers to Other Government Units	50,250,000.00	17,417,241.00	67,667,241.00	37,650,000.00	30,017,241.00	56%
Other grants and transfers	47,691,279.00	20,584,260.48	68,275,539.48	44,890,597.70	23,384,941.78	66%
Social Security Benefits	33,600.00	28,000.00	61,600.00	55,400.00	6,200.00	90%
Acquisition of Assets						
Other Payments	1,000,000.00		1,000,000.00		1,000,000.00	
TOTALS	110,150,296.00	38,911,563.40	149,061,859.40	93,527,001.15	55,534,858.25	63%

FUND ACCOUNT NAME: KIPKELION CONSTITUENCY
 P.O. BOX 380 KIPKELION

Date: Sign:

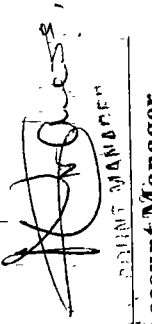
**NATIONAL ASSOCIATION OF
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- i. ~~Xxxx~~
- ii. Xxxx
- iii. Xxxx
- iv. Xxxx
- v. Xxxx

The KIPKEILION WEST NG-CDF financial statements were approved on 15/9/16 and signed by:


ACCOUNTS PAYABLE MANAGER

Fund Account Manager


Chairman CDF

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* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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



5. Pending bills

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

6. Budget

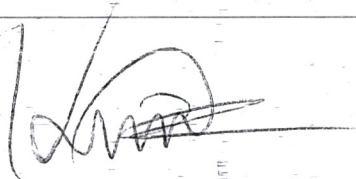
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *NG-CDF'S* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment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

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.



FUND ACCOUNT MANAGER
KIPKELION WEST CONSTITUENCY
P.O. BOX 10000 NAIROBI
Date: Sign:

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

VIII. NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS				
GFS CODES				
	1			
	TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
	Description		2015-2016	2014 - 2015
			Kshs.	Kshs
133040				
7	Normal Allocation	AIE NO A724107	10,000,000.00	
		AIE NO A796301	10,000,000.00	
		AIE NO A820585	10,000,000.00	
		AIE NO A820819	25,000,000.00	
		AIE NO A825794	54,150,296.00	
		AIE NO A796113		25,992,966.75
		AIE NO A796583		14,595,780.05
		AIE NO A796781		11,397,187.00
		AIE NO A797147		25,992,966.75
		AIE NO A796113		25,992,966.45
	TOTAL		109,150,296.00	103,971,867.00
	2			
	PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
351000				
0	Description			2014 - 2015
				Kshs

FUND ACCOUNT MANAGER
 KIPKELION WEST CONSTITUENCY
 P.O. BOX 150 KIPKELION

NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY

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

		Total		NIL
140000 0	3 OTHER RECEIPTS			
	Description			2014 - 2015
				Kshs
	Total			NIL
211000 0	4 COMPENSATION OF EMPLOYEES			
	Description		2015-2016	2014 - 2015
				Kshs
21102 01	Basic wages of contractual employees		1,956,516.90	1,226,960.00
	Total		1,956,516.90	1,226,960.00
220000 0	5 USE OF GOODS AND SERVICES			
	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
22101 00	Utilities, supplies and services		1,065,696.45	76,087.90
22105 00	Printing, advertising and information supplies & services		552,551.00	433,497.60
22112 00	Fuel, oil & lubricants		850,000.00	1,339,249.00
22113 00	Other operating expenses		111,958.10	11,926.50
22201 00	Routine maintenance – vehicles and other transport equipment		661,222.00	601,041.90
	Total		3,241,427.55	2,461,802.90
221080 0	6 COMMITTEE EXPENSES			
	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
22108 02	Other committee expenses		3,439,835.40	350,300.00

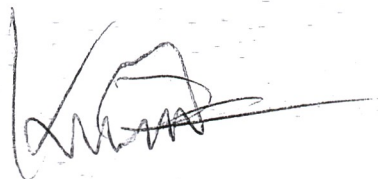
FUND ACCOUNT MANAGER
KIPKELION CONSTITUENCY
P.O. BOX 100 KIPKELION
K.C.
Date: Sign:

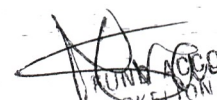
NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

22108 09	Committee allowance		2,293,223.60	3,352,400.00
	TOTAL		5,733,059.00	4,702,700.00
	7			
263020	TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
26302 04	Transfers to primary schools		20,450,000.00	11,800,000.00
26302 05	Transfers to secondary schools		12,150,000.00	15,600,000.00
26302 07	Transfers to Health institutions		5,050,000.00	5,182,759.00
	TOTAL		37,650,000.00	32,582,759.00
	8 OTHER GRANTS AND OTHER PAYMENTS			
264000	OTHER PAYMENTS			
	Description		2015 - 2016	2014 - 2015
			Kshs	Kshs
26401 01	Bursary -Secondary		6,725,656.00	6,068,790.00
26401 02	Bursary -Tertiary		6,619,150.00	14,683,800.00
26405 04	water		6,557,685.00	5,615,636.00
26405 05	Agriculture (food security)		-	748,318.00
26405 07	Security		2,200,000.00	2,798,600.00
26405 08	Roads		8,309,486.00	15,871,270.00
26405 09	Sports		-	1,223,900.00
26405 10	Environment		-	1,196,000.00




ACCOUNT MANAGER
 KIPKELION CONSTITUENCY
 P.O. BOX 150, KIPKELION
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NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

26402 00	Emergency Projects (specify)		2,478,620.70	5,385,796.00
	Tertiary		12,000,000.00	-
	Total		44,890,597.70	53,592,110.00
	9 SOCIAL SECURITY BENEFITS			
212000 0			2015 - 2016	2014 - 2015
			Kshs	Kshs
21201 01	Employer contribution to NSSF		55,400.00	39,200.00
	Total		55,400.00	39,200.00
	10 ACQUISITION OF ASSETS			
310000 0	<u>Non Financial Assets</u>			2014- 2015
	Total			Kshs NIL
	11. OTHER PAYMENTS			
	TOTAL			NIL
	12A: Bank Balances (cash book bank balance)			
	Name of Bank, Account No. & currency	Account Number	2015 - 2016	2014 - 2015
			Kshs	Kshs (30/6/2015)
	KCB BANK, LONDIANI BRANCH A/C no.		54,534,858.25	38,911,563.40
	Total		54,534,858.25	38,911,563.40
	12B: CASH IN HAND)			
			2015 - 2016	2014 - 2015

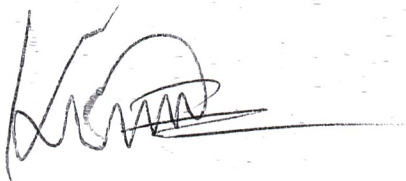


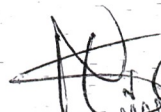

FUND ACCOUNT MANAGER
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NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY

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

		Kshs(30/6/2016)	Kshs (30/6/2015)
	Total	NIL	NIL
	12C: OUTSTANDING IMPRESTS		
	<i>Name of Officer</i>		<i>Amount Taken</i>
	<i>Date imprest taken</i>		<i>Kshs</i>
	Total		
	13 BALANCES BROUGHT FORWARD		
		2015 - 2016	2014 - 2015
		Kshs(1/7/2016)	Kshs (1/7/2014)
	Bank accounts	38,911,563.40	29,545,228.30
	Total		
	14 PRIOR YEAR ADJUSTMENTS		
		2015 - 2016	2014 - 2015
		Kshs	Kshs
	Total	NIL	NIL
	15 OTHER IMPORTANT DISCLOSURES		
	15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)		
		2015 - 2016	2014 - 2015
		Kshs	Kshs
	TOTAL	NIL	NIL




FUND ACCOUNT MANAGER
KIPKELION CONSTITUENCY
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NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

	15.2: PENDING STAFF PAYABLES (See Annex 2)			
			Kshs	Kshs
	TOTAL		NIL	NIL

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	xxx	xxx
Middle management	xxx	xxx
Unionisable employees	xxx	xxx
Others (<i>specify</i>)	xxx	xxx
	xxx	xxx

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	xxx	xxx
Amounts due to other grants and other transfers (see attached list)	xxx	xxx
Others (<i>specify</i>)	xxx	xxx
	xxx	xxx

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FUND ACCOUNTS
KIPKELION
P.O. BOX
Date.....
Sign.....

NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – KIPKELION WEST CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2016
(Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Amounts due to other Government entities						
NGENDALEL PRY SCH		500,000.00			500,000.00	AWAITING BQS
TUMAEK PRY SCH		500,000.00			500,000.00	AWAITING BQS
KIPKELION TOWNSHIP		200,000.00			200,000.00	AWAITING BQS
KENYELET PRY SCH		300,000.00			300,000.00	AWAITING BQS
KABOROK PRY SCH		600,000.00			600,000.00	AWAITING BQS
LESIRWA PRY SCH		400,000.00			400,000.00	AWAITING BQS
MACHEISOK PRY SCH		400,000.00			400,000.00	AWAITING BQS
SIMOTWET PRY SCH		400,000.00			400,000.00	AWAITING BQS
BLUE HILLS PRY SCH		400,000.00			400,000.00	AWAITING BQS
SERENG PRY SCH		400,000.00			400,000.00	AWAITING BQS
KAPLELIT PRY SCH		400,000.00			400,000.00	AWAITING BQS
MAGIRE PRY SCH		500,000.00			500,000.00	AWAITING BQS

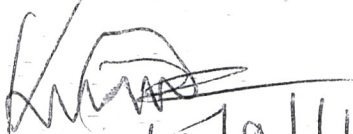
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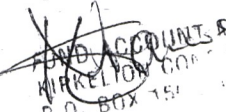
FUND ACCOUNT MANAGER
KIPKELION CONSTITUENCY
P.O. BOX 256 KIPKELION
Date.....Sign.....

NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – KIPKELION
WEST CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2016
(Kshs'000)

CHILCHILA PRY SCH	300,000.00	300,000.00					300,000.00	AWAITING BQs
CHEPKENDI PRY SCH	400,000.00	400,000.00				400,000.00	400,000.00	AWAITING BQs
KOISEGEM PRY SCH	400,000.00	400,000.00				400,000.00	400,000.00	AWAITING BQs
CHERARA PRY SCH	500,000.00	500,000.00				500,000.00	500,000.00	AWAITING BQs
MURGUT PRY SCH	200,000.00	200,000.00				200,000.00	200,000.00	AWAITING BQs
KIPTERIS PRY SCH	200,000.00	200,000.00				200,000.00	200,000.00	AWAITING BQs
SIWOT PRIMARY	500,000.00	500,000.00				500,000.00	500,000.00	AWAITING BQs
KOROSIOT PRY SCH	200,000.00	200,000.00				200,000.00	200,000.00	AWAITING BQs
NDUBUSAT PRY SCH	400,000.00	400,000.00				400,000.00	400,000.00	AWAITING BQs
SINGOIYWEK PRY SCH	400,000.00	400,000.00				400,000.00	400,000.00	AWAITING BQs
CHESIGOT PRY SCH	400,000.00	400,000.00				400,000.00	400,000.00	AWAITING BQs
KITOI PRY SCH	400,000.00	400,000.00				400,000.00	400,000.00	AWAITING BQs
CHEPNGOSOS PRY SCH	200,000.00	200,000.00				200,000.00	200,000.00	AWAITING BQs
SIRIGOI PRY SCH	300,000.00	300,000.00				300,000.00	300,000.00	AWAITING BQs
KIPTENDEN PRY SCH	400,000.00	400,000.00				400,000.00	400,000.00	AWAITING BQs
KORU FARM PRY SCH								AWAITING BQs


15/9/16


ACCOUNT MANAGER
KIPKELION COOP
P.O. BOX 151
Date.....
Sign.....

NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – KIPKELION
WEST CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2016
(Kshs'000)

	200,000.00	200,000.00				200,000.00					200,000.00								AWAITING BQs
CHESONOI PRY SCH						500,000.00					500,000.00								AWAITING BQs
KABIAS PRY SCH						400,000.00					400,000.00								AWAITING BQs
KAPKOROS PRY SCH						400,000.00					400,000.00								AWAITING BQs
URAFIKI PRY SCH						400,000.00					400,000.00								AWAITING BQs
BARTERA PRY SCH						400,000.00					400,000.00								AWAITING BQs
KERENGETI PRY SCH						400,000.00					400,000.00								AWAITING BQs
BOROWET PRY SCH						400,000.00					400,000.00								AWAITING BQs
KIPSEGI PRY SCH						600,000.00					600,000.00								AWAITING BQs
LELU PRY SCH						200,000.00					200,000.00								AWAITING BQs
LELDET PRY SCH						400,000.00					400,000.00								AWAITING BQs
MORAU PRY SCH						800,000.00					800,000.00								AWAITING BQs
SAOSET PRY SCH						500,000.00					500,000.00								AWAITING BQs
KOISOET PRY SCH						250,000.00					250,000.00								AWAITING BQs
TINGATELA PRY SCH						300,000.00					300,000.00								AWAITING BQs
NYAIROBI PRY SCH						200,000.00					200,000.00								AWAITING BQs

[Handwritten Signature]
15/9/16

FUND ACCOUNT MANAGER
KIPKELION WEST
P.O BOX 151 KIDE

Date.....
Sign.....

NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – KIPKELION
WEST CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2016
(Kshs'000)

MORAU SEC SCH	16,550,000.00	16,550,000.00	16,550,000.00						AWAITING BQs
LILLOCH SEC SCH	400,000.00	400,000.00	400,000.00						AWAITING BQs
KIPSEGI SEC SCH	500,000.00	500,000.00	500,000.00						AWAITING BQs
KASHEEN SEC SCH	400,000.00	400,000.00	400,000.00						AWAITING BQs
LELU SEC SCH	800,000.00	800,000.00	800,000.00						AWAITING BQs
KABIAS SEC SCH	200,000.00	200,000.00	200,000.00						AWAITING BQs
CHILCHILA TOWNSHIP SEC SCH	800,000.00	800,000.00	800,000.00						AWAITING BQs
MAGIRE SEC SCH	400,000.00	400,000.00	400,000.00						AWAITING BQs
KOKWET SEC SCH	500,000.00	500,000.00	500,000.00						AWAITING BQs
CHERARA SEC SCH	400,000.00	400,000.00	400,000.00						AWAITING BQs
KAPKESE SEC SCH	500,000.00	500,000.00	500,000.00						AWAITING BQs
TUNNEL SEC SCH00L	300,000.00	300,000.00	300,000.00						AWAITING BQs
NDUBUSAT SEC SCH	300,000.00	300,000.00	300,000.00						AWAITING BQs
BARSIELE SEC SCH	500,000.00	500,000.00	500,000.00						AWAITING BQs
LESIRWA SEC SCH	1,000,000.00	1,000,000.00	1,000,000.00						AWAITING BQs


16/19/16

FUND ACCOUNT MANAGER
KIPKELION
P.O. BOX

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

NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – KIPKELION
WEST CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2016
(Kshs'000)

TAITA TOWETT SEC SCH	400,000.00						AWAITING BQs
KIPCHORIAN SEC SCH	300,000.00						AWAITING BQs
KIPKELION GIRLS SEC SCH	300,000.00						AWAITING BQs
KIPKELION SPECIAL SCH SEC SCH	300,000.00						AWAITING BQs
	8,800,000.00					8,800,000.00	AWAITING BQs
Sub-Total	25,350,000.00					25,350,000.00	
Amounts due to other grants and other transfers							
KAPKURIN - KIPTENDEN ROAD	200,000.00					200,000.00	AWAITING BQs
CHESONOI - DIP - KIMORIO ROAD	1,500,000.00					1,500,000.00	AWAITING BQs
LESIRWO ACCESS ROAD	300,000.00					300,000.00	AWAITING BQs
KUTUNG ROAD	200,000.00					200,000.00	AWAITING BQs
KOISAGAT - LELU FACTORY ROAD	323,632.00					323,632.00	AWAITING BQs
KAPNGALA - KAPKURIN BRIDGE	600,000.00					600,000.00	AWAITING BQs
KEBENETI BRIDGE	800,000.00					800,000.00	AWAITING BQs
KAPLUSO FOOTBRIDGE	300,000.00					300,000.00	AWAITING BQs
MAGIRE BRIDGE	400,000.00					400,000.00	AWAITING BQs

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15/9/16

FUND ACCOUNT MANAGER
KIPKELION C
P.O. BOX 111

NATIONAL GOVERNMENT NATIC AL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - MUKELLO

WEST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016
 (Kshs'000)

MURGUT BRIDGE	500,000.00	500,000.00				500,000.00	AWAITING BQs
CHEPKENDI BRIDGE	500,000.00	500,000.00				500,000.00	AWAITING BQs
KAPSEGER BRIDGE	400,000.00	400,000.00				400,000.00	AWAITING BQs
LELU - KAMAGET BRIDGE	1,400,000.00	1,400,000.00				1,400,000.00	AWAITING BQs
	7,423,632.00	7,423,632.00				7,423,632.00	
CHELELE WATER PROJECT	200,000.00	200,000.00				200,000.00	AWAITING BQs
CHEPKUNYUK WATER PROJECT	200,000.00	200,000.00				200,000.00	AWAITING BQs
CHOMISIAN WATER PROJECT	300,000.00	300,000.00				300,000.00	AWAITING BQs
GIRIMORI WATER PROJECT	800,000.00	800,000.00				800,000.00	AWAITING BQs
KEBENETI - KOISOET WATER PROJECT	500,000.00	500,000.00				500,000.00	AWAITING BQs
KAPLABA - KAPLEMUR WATER PROJECT	500,000.00	500,000.00				500,000.00	AWAITING BQs
MORAU SEC WATER PROJECT	200,000.00	200,000.00				200,000.00	AWAITING BQs
MATARMAT WATER PROJECT	200,000.00	200,000.00				200,000.00	AWAITING BQs
MUMETET WATER PROJECT	200,000.00	200,000.00				200,000.00	AWAITING BQs
TUMAEEK WATER PROJECT	250,000.00	250,000.00				250,000.00	AWAITING BQs
NAURO WATER PROJECT							AWAITING BQs

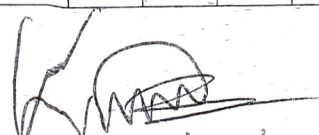

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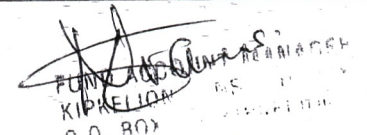
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WEST CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2016
(Kshs'000)

ENGLD WATER PROJECT	250,000.00	250,000.00	250,000.00	AWAITING BQs
KAPNYANCHET WATER PROJECT	200,000.00	200,000.00	200,000.00	AWAITING BQs
CHEMAMUL WATER PROJECT	200,000.00	200,000.00	200,000.00	AWAITING BQs
TULWAPMOI PHASE II WATER PROJECT	900,000.00	900,000.00	900,000.00	AWAITING BQs
CHEPKOSA WATER PROJECT	100,000.00	100,000.00	100,000.00	AWAITING BQs
KOKWET KAPLELIT WATER PROJECT	300,000.00	300,000.00	300,000.00	AWAITING BQs
MAKICHE WATER WATER PROJECT	300,000.00	300,000.00	300,000.00	AWAITING BQs
SERENG WATER PROJECT	500,000.00	500,000.00	500,000.00	AWAITING BQs
	6,300,000.00	6,300,000.00	6,300,000.00	
MACHEISOK CHIEFS OFFICE	200,000.00	200,000.00	200,000.00	AWAITING BQs
BARSIELE A.P. CAMP	300,000.00	300,000.00	300,000.00	AWAITING BQs
KIPKELION D.O. OFFICE	500,000.00	500,000.00	500,000.00	AWAITING BQs
FORT TENAN POLICE	400,000.00	400,000.00	400,000.00	AWAITING BQs
SIWOT CHIEFS OFFICE	200,000.00	200,000.00	200,000.00	AWAITING BQs
TOROTON CHIEFS OFFICE	200,000.00	200,000.00	200,000.00	AWAITING BQs


15/9/16


Date.....
KIPKELION
P.O. BOX

NATIONAL GOVERNMENT NATIO. AL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KIPKELION

WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

(Kshs'000)

CHEMOGGOCH CHIEFS OFFICE	200,000.00					200,000.00	AWAITING BQs
KIPTENDEN CHIEFS OFFICE	400,000.00					400,000.00	AWAITING BQs
KAMASIAN D.O. OFFICE	200,000.00					200,000.00	AWAITING BQs
KIPSEGI CHIEFS OFFICE	200,000.00					200,000.00	AWAITING BQs
KASHEEN CHIEFS OFFICE	200,000.00					200,000.00	AWAITING BQs
	3,000,000.00					3,000,000.00	
BURSARY SEC	7,000,000.00					7,000,000.00	
BURSARY TERTIARY	1,250,000.00					1,250,000.00	
MOCKS AND EXAMS	1,000,000.00					1,000,000.00	
SPORTS	800,000.00					800,000.00	
	10,050,000.00					10,050,000.00	
KIPSINENDÉ TECHNICAL TRAINING INSTITUTE	500,000.00					500,000.00	AWAITING BQs
	500,000.00					500,000.00	
Sub-Total						27,273,632.00	
Others (specify)							
ADMINISTRATION						811,226.25	
STRATEGIC PLAN							

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5/9/16

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FUND ACCOUNT MANAGER
KIPKELION C&D
2016 06 15

.....Sign

NATIONAL GOVERNMENT NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - KIPKELION
 WEST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016
 (Kshs'000)

		1,300,000.00		1,300,000.00	
CDF OFFICE		800,000.00		800,000.00	AWAITING BQs
Sub-Total		2,911,226.25		2,911,226.25	
Grand Total		55,534,858.25		55,534,858.25	

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 15/9/16

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 FUND ACCOUNT MANAGER
 KIPKELION
 P.O. BOX 150

Date.....
 Sign.....

NATIONAL GOVERNMENT NATIC AL GOVERNMENT CONSTITUENCY EVELOPMENT FUND – KIPKELION
 WEST CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2016
 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs)	
	2015/16	2014/15
Buildings and structures	1,800,000.00	1,800,000.00
Transport equipment	4,450,000.00	4,450,000.00
Office equipment, furniture and fittings	217,600.00	217,600.00
ICT Equipment, Software and Other ICT Assets	163,000.00	163,000.00
Total	6,630,600.00	6,630,600.00

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 15/9/16

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