

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



Paper Laid

By Hon. (Dr.) Naomir
Shabaan, MP (Deputy
Leader of the Majority)
under Order No. 05

REPORT at 1456 on 22.10.15

18M

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
MATAYOS CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – MATAYOS CONSTITUENCY FOR THE YEAR ENDED 30TH JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Matayos Constituency set out on pages 1-21, which comprise the statement of assets and liabilities as at 30 June 2014, and the statement of receipts and payments, statement of cash flows 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 14 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

The management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standards 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 statement to the Auditor-General in accordance with the provisions of Section 13 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on the financial statements based on the audit and report with the provisions of Section 15(2) of the Public Audit Act 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with the International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's

preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Disclaimer of Opinion

1.0 Accuracy and Completeness of the Financial Statements

The Fund did not maintain a General Ledger during the year and thus the financial statements were prepared directly from the cash book records. The supporting schedules were not made available for audit review.

Consequently, the accuracy and completeness of the financial statements of the Matayos CDF could not be confirmed as at 30 June 2014.

2.0 Unsupported Expenditure – Kshs.31,326,545.00

The statement of receipts and payments reflect an expenditure of Kshs.31,326,545 as at 30 June 2014. A ledger and supporting schedules were not made available for audit review for various expenditure categories as shown below:

Expenditure Category	Amount (Kshs)
Compensation of employees	133,192.00
Use of goods and services	878,365.00
Committee meeting allowances	2,466,947.00
Transfer to other Government units	980,000.00
Other Grants and transfers	13,140,505.00
Acquisition of Assets	5,457,536.00

In the circumstances, the composition and fair presentation of the reported amount of Kshs.133,192.00 as compensation of employees could not be confirmed as at 30 June 2014.

3.0. Projects Execution and Management

- i. An amount of Kshs.3,000,000.00 outstanding in respect to a bus for Murende Secondary School is not disclosed in the notes to the financial statements as required by the accounting and financial reporting framework and template

prescribed by the Public Sector Accounting Standards Board.

- ii An amount of Kshs.600,000.00 disbursed to Buriangi Primary School to buy land and lay a foundation was instead used as deposit for land without any foundation
- iii The project file and bills of quantities in respect of an amount of Kshs 700,000 00 disbursed to complete an administration block at Nasira Youth Polytechnic were not availed for audit review The polytechnic was also not operational for reasons that were not explained
- iv. The work of renovating a dining hall at Busende Secondary School over which a total of Kshs 1,000,000.00 had been spent remained incomplete.

In view of the foregoing, the propriety and accountability of the project funds and project execution could not be confirmed as at 30 June 2014.

4.0. Acquisition of Assets Kshs.5,457,536.00

The statement of receipts and payments as at 30 June 2014, reflects acquisition of assets of Kshs.5,457,536 00 However, ownership documents for land purchased at a cost of Kshs.1.2 million from a local hotel were not provided for audit review

5.0. Unaccounted for Project Disbursements Kshs.900,000.00

There were no files or returns in support of disbursements to projects amounting to Kshs.900,000 00 for the year ended 30 June 2014.

As a result, the propriety of the disbursements could not be confirmed as at 30 June 2014

6.0. Stores Kshs.1,426,770.00

During the year, the Matayos CDF purchased stores amounting to Kshs 1,426,770 00 However, the stores were not taken on charge and their utilization has not been explained.

In the circumstances, the propriety of the expenditure could not be confirmed as at 30 June 2014

Disclaimer of Opinion

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

opinion on the financial statements

A handwritten signature in black ink, appearing to read 'E. Ouko', with a stylized flourish at the end.

Edward R.O Ouko, CBS
AUDITOR-GENERAL

Nairobi

15 May 2015



CLEAN
COPY

CONSTITUENCIES DEVELOPMENT FUND – MATAYOS

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

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

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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

(b) Key Management

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

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Ignatius Ateya
3.	District Accountant	Caleb Omollo

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

NO	NAME	POSITION
1.	James Obakha	Chairman
2.	Fund Account Manager	Ex-Off Member
3.	Deputy County Commissiner	National Government Official
4.	Caroline Minne Atieno	Member
5.	Alice Namulundu Mudeyi	Member
6.	Halimah Ali Hussein	Member
7.	Charles Okumu Omondi	Member
8.	Omar Awilly Wazir	Member
9.	Fredrick Okello Wafula	Member
10.	Okella Willy Slylivster	Member

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 1055-40500
Opposite Kisumu Stage – Mundika Market
Busia – Kisumu Road,
Busia, KENYA

(f) Entity Contacts

Email: cdfmatayos@cdf.go.ke

(g) Entity Bankers

Constituency CDF main banker

1. Cooperative Bank of Kenya,
Busia
A/C No 01141236528400
P.O.Box -40500
BUSIA

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

STATEMENT OF ENTITY 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 county government entity shall prepare financial statements in respect of that entity. 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 Fund Account Manager in charge of the *Matayos CDF* is responsible for the preparation and presentation of the *Constituencies* financial statements, which give a true and fair view of the state of affairs of the *Constituency* as at the end of the financial year (period) ended on June 30, 2014. 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 entity; (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 *entity*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

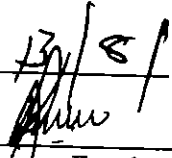
The Fund Account Manager in charge of the *Matayos CDF* accepts responsibility for the *entity's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the *Matayos CDF* financial statements give a true and fair view of the state of *Constituency's* transactions during the financial year ended June 30, 2014, and of the *Constituency's* financial position as at that date. The Fund Account Manager in charge of the *Matayos CDF* further confirms the completeness of the accounting records maintained for the *Constituency*, which have been relied upon in the preparation of the *Constituency* financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the *Matayos* confirms that the entity has complied fully with applicable Government Regulations and that the entity'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 Fund Account Manager confirms that the *Constituency'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 *entity's* financial statements were approved and signed on 13/8/2014 2014.


James Obakha -Chairman - CDFC


Ignatius Ateya - Fund Account Manager

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	38,559,352.00	-
Proceeds from Sale of Assets	2	-	0
Other Receipts	3	-	xxx
TOTAL RECEIPTS		38,559,352.00	xxx
PAYMENTS			
Compensation of Employees	4	133,192.00	xxx
Use of goods and services	5	878,365.00	xxx
Committee meeting allowances	6	2,466,947.00	xxx
Transfers to Other Government Units	7	9,250,000.00	xxx
Other grants and transfers	8	13,140,505.00	xxx
	9	-	xxx
Acquisition of Assets	10	5,457,536.00	xxx
Other Payments	11		xxx
TOTAL PAYMENTS		31,326,545.00	xxx
SURPLUS/DEFICIT		7,232,807.00	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2014 and signed by:





.....
Fund Account MANAGER
DATE,



.....
CHAIRMAN CDFC

FINANCIAL ASSETS

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES							
	Note	2013-2014	2012-2013				
		Kshs	Kshs				
FINANCIAL ASSETS							
Cash and Cash Equivalents							
Bank Balances (as per the cash book)	12	7,333,807.00	xxx				
Cash Balances (sale of tenders,hire of grader)	13	-	xxx				
Outstanding Imprests	14	150,000.00	xxx				
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15		xxx				
TOTAL FINANCIAL ASSETS		7,483,807.00	xxx				
REPRESENTED BY							
Fund balance b/fwd 1st July...	16	-	xxx				
Surplus/Deficit for the year (from stm of receipt & expenditure		7,232,807.00	xxx				
Prior year adjustments	17	251,000.00	xxx				
NET LIABILITIES		7,483,807.00	xxx				
		-	-				
<p>The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2014 and signed by:</p> <p>Chairman CDFC..... </p> <p>Fund Account Manager..... </p>							

MATAYOS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

CASH FLOW STATEMENT

Receipts for operating Activities			
Transfers from the CDF Board	1	38,559,352.00	
Other Revenues	3	-	38,559,352.00
Payments for operating expenses			
Compensation of Employees	4	133,192.00	
Use of goods and services	5	878,365.00	
Committee Expenses	6	2,466,947.00	
Transfers to Other Government Units	7	9,250,000.00	
Other grants and transfers	8	13,140,505.00	
Social Security Benefits	9	-	
Other Expenses	11	-	25,869,009.00
Adjusted for:			
Adjustments during the year			xxx
Net cashflow from operating activities			12,690,343.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	10	5,457,536.00	
Net cash flows from Investing Activities			5,457,536.00
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities			-
NET INCREASE/ IN CASH AND CASH EQUIVALENT			7,232,807.00
Cash and cash equivalent at BEGINNING of the year	16		-
Cash and cash equivalent at END of the year			7,232,807.00

MALAYOS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

SUMMARY OF STATEMENT OF APPROPRIATION :DEVELOPMENT

I. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT						
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees			133,192.00	133,192.00		
Use of goods and services			878,365.00	872,473.00		
Committee Members Expenses			9,250,000.00			
Transfers to Other Government Units				9,250,000.00		
Other grants and transfers				13,140,505.00		
Social Security Benefits						
Acquisition of Assets						
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
TOTALS						

The entity financial statements were approved on _____ 2014 and signed by:

Fund Account Manager

.....

CDFC Chairman



MATAYOS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

NOTES

I. NOTES TO THE FINANCIAL STATEMENTS				
GFS CODES				
		Description	2013 - 2014	2012 - 2013
			Kshs	Kshs
1330400	1 TRANSFERS FROM CDF BOARD			
1330407	Normal Allocation	AIE NO A7116963	2,000,000.00	0
		AIE NO A735806	36,559,352.00	0
				0
1330408	Conditional grants	AIE NO...	-	0
		AIE NO...	-	
		TOTAL	38,559,352.00	0
3510000	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
3510202		Receipts from the Sale of Buildings		
3510601		Receipts from the Sale of Vehicles and Transport Equipment	-	0
3510801		Receipts from the Sale Plant Machinery and Equipment		
3510803		Receipts from the Sale of office and general equipment		
		Total	-	0
1400000	3 OTHER REVENUES			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
1410107		Interest Received	-	0

MATAYOS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

	1410405	Rents	-	0
	1420601	Sale of tender documents	-	0
	1450207	Other Receipts Not Classified Elsewhere	-	0
		Total	-	0
2110000	4 COMPENSATION OF EMPLOYEES			
				2013 - 2014
				Kshs
	2110201	Basic wages of contractual employees		0
	2110202	Basic wages of casual labour		133,192.00
		Personal allowances paid as part of salary		
	2110301	House allowance		0
	2110314	Transport allowance		0
	2110320	Leave allowance		0
	2110326	Other personnel payments		0
		Total		133,192.00
2200000	5 USE OF GOODS AND SERVICES			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	2210100	Utilities, supplies and services	61,400.00	
	2210104	Office rent	90,000.00	
	2210200	Communication, supplies and services	50,000.00	
	2210300	Domestic travel and subsistence	80,770.00	
	2210500	Printing, advertising and information supplies & services		
	2210600	Rentals of produced assets		
	2210700	Training expenses		
	2210800	Hospitality supplies and services		
	2210900	Insurance costs		
	2211000	Specialised materials and services		

MATAYOS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

				xx
		TOTAL	9,250,000.00	xx
2640000	8 OTHER GRANTS AND OTHER PAYMENTS			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	2640101	Bursary -Secondary	8,528,000.00	xx
	2640102	Bursary -Tertiary	2,453,000.00	
	2640104	Bursary-Special schools	-	
	2640105	Mocks & CAT	400,000.00	
=	2640504	water	-	xx
	2640505	food security	-	xx
	2640506	Electricity	-	
	2640507	Security	300,000.00	
	2640508	Roads	-	
	2640509	Sports	500,000.00	
	2640510	Environment	-	
	2640200	Emergency Projects	959,505.00	
		Total	13,140,505.00	xx
2120000	9 SOCIAL SECURITY BENEFITS			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	2120101	Employer contribution to NSSF		xx
		Total		xx
3100000	10 ACQUISITION OF ASSETS			
		Non Financial Assets	2013 - 2014	2012 - 2013
			Kshs	Kshs
	3110102	Purchase of Buildings	-	xx
	3110202	Construction of Buildings	-	xx

MATAYOS CONSTITUENCY

Reports and Financial Statements

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

3110302	Refurbishment of Buildings	-	XX
3110701	Purchase of Vehicles	4,257,536.00	XX
3110704	Purchase of Bicycles & Motorcycles		
3110801	Overhaul of Vehicles	-	XX
3111001	Purchase of Office furniture and fittings	-	XX
3111002	Purchase of computers ,printers and other IT equipments	-	XX
3111005	Purchase of photocopier	-	XX
3111009	Purchase of other office equipments	-	XX
3111112	Purchase of soft ware	-	XX
3130101	Acquisition of Land	1,200,000.00	XX
	Total	5,457,536.00	XX
11	Other Payments		0
12 Bank Balances (cash book bank balance)			
	Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
		Kshs	Kshs
	<i>Cooperative Bank, Busia Branch A/C no. 01141236528400</i>	7,333,807.00	XXX
		-	XXX
		-	XXX
	Total	7,333,807.00	XXX
13 CASH IN HAND)			
		2013 - 2014	2012 - 2013
		Kshs	Kshs
	Sale of tender	-	XXX
	Hire of graders		XXX

MATAYOS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

	16 BALANCES BROUGHT FORWARD			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
		Bank accounts	6,663,719.00	-
		Cash in hand		-
		Cash equivalents (short-term deposits)		-
		Imprest		-
				-
				-
		Total	6,663,719.00	-
		<i>[Provide short appropriate explanations as necessary]</i>		
	17	PRIOR YEAR ADJUSTMENTS		
			2013 - 2014	2012 - 2013
			Kshs	Kshs
		Bank accounts	251,000.00	-
		Cash in hand	-	-
		Cash equivalents (short-term deposits)	-	-
		Imprest	-	-
				-
				-
		Total	251,000.00	-
		Cah book overcast		
	18	OTHER DISCLOSURES		
		18.1 FIXED ASSET REGISTER		
		18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES		

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 and relevant legal framework of the Government of Kenya. 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 *entity* and all values are rounded to the nearest thousand (Kshs'000). 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 *entity*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* 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 *entity* 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. Receivables and payables

These relate to provisioning balances for the GAV and Exchequer accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

7. 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 *entity'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 *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

8. Comparative figures

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

9. 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, 2014.

■ **MATAYOS CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

CONSTITUENCIES DEVELOPMENT FUND - MATAYOS CONSTITUENCY
Reports and Financial Statements

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

CONSTITUENCIES DEVELOPMENT FUND - MATAYOS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

CONSTITUENCIES DEVELOPMENT FUND - MATAYOS CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Amounts due to National Govt Entities		a	b	c	d=a-c		
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							