

REPUBLIC OF KENYA

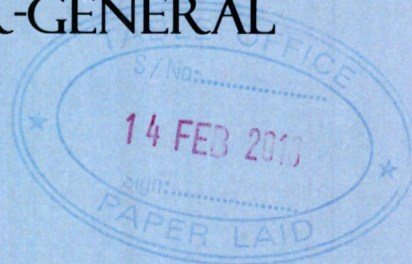
PARLIAMENT
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*Paper laid
Wednesday 14/2/2018
Afternoon sitting
A/S*



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
- YATTA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2016



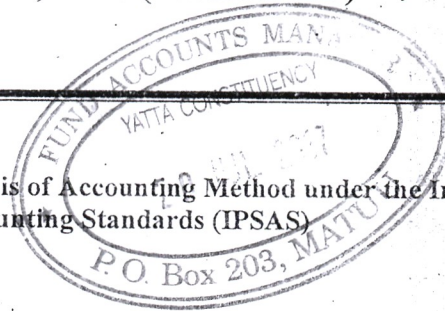


CONSTITUENCY DEVELOPMENT FUND- YATTA CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016 (AMENDED)**

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





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CONSTITUENCY DEVELOPMENT FUND – YATTA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

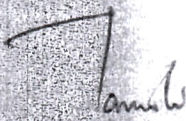
II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NG-CDFC)

Yatta constituency development fund was allocated Kshs' 125,359,041.00 for the financial year 2015/2016, of the above amount the constituency received Kshs 63,000,000.00. The constituency also received Kshs 60,705,922.40 for the financial year 2014/2015 and other previous years.

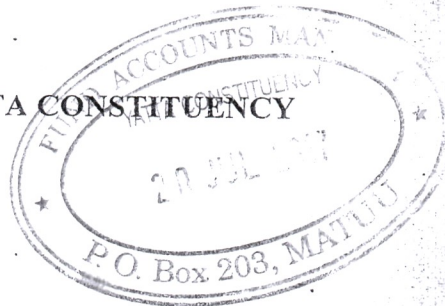
Despite the normal challenges the implementation of the projects was a success in the financial year 2015/2016 and only the implementation of Katangi TTI has stalled due to issues of succession hindering purchase of the land. Hopefully the issues will be settled soon and purchase will be completed.

During the financial year 2015/2016 the constituency was able to complete the NG-CDF Office at Matuu and Matuu District Hospital theatres. The balance of Kshs 62,359,041 for the financial year 2015/16 was disbursed by the NG-CDF Board after the close of the year.

We look forward to improve efficiency in project implementation.


TOM MUSILI

CHAIRMAN NG-CDFC- YATTA CONSTITUENCY



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CONSTITUENCY DEVELOPMENT FUND- YATTA 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 NG-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 the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the *YATTA 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, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *NG-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 *NG-CDF*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

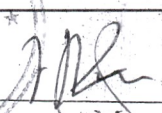
The Accounting Officer in charge of the *YATTA NG-CDF* accepts responsibility for the *NG-CDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). 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 charge of the *YATTA NG-CDF* further confirms the completeness of the accounting records maintained for the *NG-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.

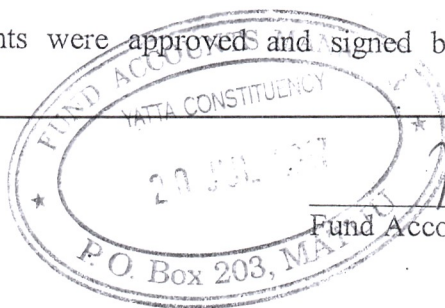
The Accounting Officer in charge of the *YATTA NG-CDF* confirms that the *NG-CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *NG-CDF's* funds received during the year under audit were used for the eligible purposes 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 _____ 2017.


Chairman NG-CDFC YATTA


Fund Account Manager



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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 – YATTA 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 - Yatta Constituency set out on pages 5 to 24, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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 Standard (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 with a view 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

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

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.

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

Basis for Adverse Opinion

1.0 Inaccuracies in the Financial Statements

1.1 Comparative Figures

The following differences have been noted between comparative figures (2014/2015) reflected in the financial statements for the year ended 30 June 2016 and the balances shown in the audited financial statements for 2014/2015:

Item	2014/2015 Comparative Figures Kshs	2014/2015 Audited Balances Kshs	Variance Kshs
Compensation of Employees	1,870,987	1,784,711	86,276
Use of Goods and Services	6,781,267	1,487,867	5,293,400
Committee Expenses	-	5,293,400	(5,293,400)
Social Security Benefit	-	86,276	(86,276)

However, contrary to the requirements of paragraph 1.5 of the IPSAS Cash Basis reporting framework, no disclosures have been made in the notes to the financial statements to indicate that the comparative information is restated. In addition, the nature of the errors and the amounts of the respective have not been disclosed.

1.2 Casting Errors

The components of compensation of employees disclosed in Note 4 to the financial statements adds to Kshs.2,059,000 but is indicated as Kshs.20,059,201 resulting in a casting error of Kshs.201. In addition, the summary statement of appropriation several contain casting errors under budget utilization difference column as shown below:

	Budget Utilization Difference Kshs	Recasted Balance Kshs	Difference Kshs
Transfers from NGCDF Board	62,359,041	67,249,690	(4,890,649)
Other receipts	Nil	191,000	(191,000)
Compensation of employees	2,049,013	2,029,013	20,000
Transfers to other Govt units	51,381,120	51,621,120	(240,000)
Other grants and transfers	13,045,808	12,845,807	2,001
Other payments	0	(20,000)	20,000

No action has been taken to correct these casting errors.

2. Acquisition of Assets

Included in the acquisition of assets balance of Kshs.12,203,185 as disclosed in Note 8 to the financial statements is expenditure on construction of buildings of Kshs.11,785,585 in respect of construction of Yatta Constituency office building. However, ownership documents / title deed for the land on which the office is located has not been provided for audit verification. Further, although the statement of receipts and payments reflects acquisition of assets balance of Kshs.12,203,185, an analysis of the summary of fixed assets register at annex 4 reveals movement of Kshs.12,575,182 during the year resulting in unexplained difference of Kshs.371,997. In the circumstances, the accuracy of expenditure of Kshs.12,203,185 on acquisition of assets in 2015/2016 cannot be confirmed.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund-Yatta 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 (Cash Basis) and do not comply with the Constituencies Development Fund Act, 2015.

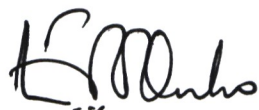
Other Matter

Budget and Budgetary Control

During the year under review, Yatta Constituency Fund incurred expenditure totalling Kshs.118,325,345 against an approved budget of Kshs.190,955,612 or approximately 62% of the budget resulting in under expenditure of Kshs.72,630,267 as shown below:

Item	Actual Receipts/Payments Kshs	Approved Budget Kshs	Variance Kshs	% of Utilization
Receipts	123,896,922	190,955,612	(67,058,690)	65
Compensation of employees	2,059,201	4,088,214	(2,059,201)	50
Use of goods and services	5,427,237	8,724,599	(3,297,362)	62
Transfers to other Govt units	58,267,620	109,888,740	51,621,120	53
Other grants and transfers	40,348,103	53,193,910	(12,845,807)	76
Acquisition of assets	12,203,185	15,060,149	(2,856,964)	81
Other payments	20,000		20,000	0
Total payments	118,325,346	190,955,612	72,630,266	62

The under expenditure is an indication of funds not utilized fully and approved programs not implemented. The budget did not, therefore, fully meet the intended objectives of improving delivery of services to the residents of Yatta Constituency.



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

Nairobi

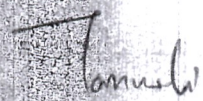
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CONSTITUENCY DEVELOPMENT FUND- YATTA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

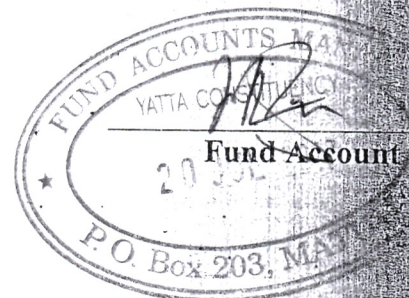
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	123,705,922	60,555,922
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	191,000	0
TOTAL RECEIPTS		123,896,922	60,555,922
PAYMENTS			
Compensation of Employees	4	2,059,201	1,870,987
Use of goods and services	5	5,427,236	6,781,267
Transfers to Other Government Units	6	58,267,620	29,000,177
Other grants and transfers	7	40,348,103	51,874,144
Acquisition of Assets	8	12,203,185	6,882,247
Other Payments	9	20,000	
TOTAL PAYMENTS		118,325,345	96,408,792
SURPLUS/DEFICIT		5,571,577	(35,852,871)

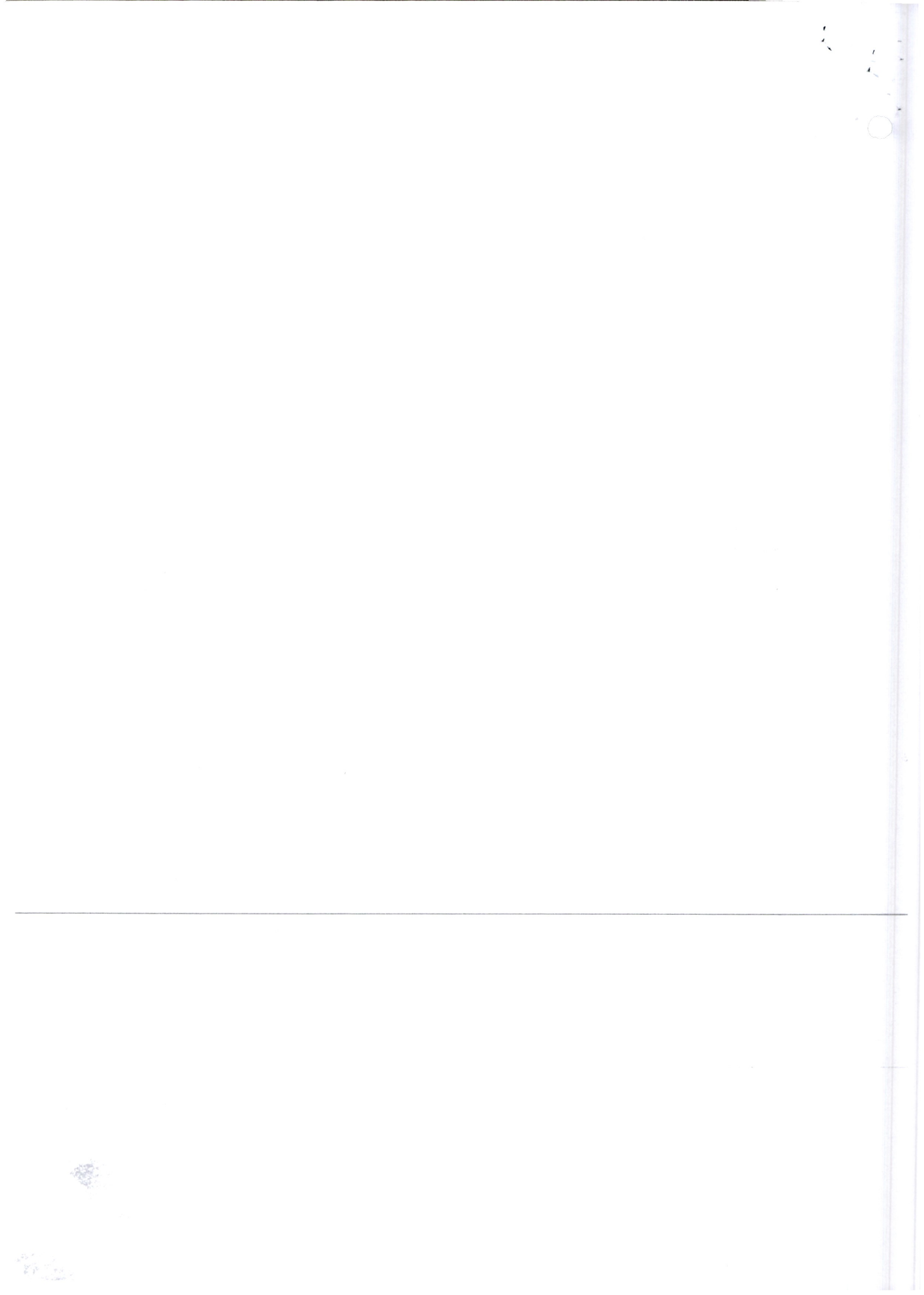
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The YATTA CDF financial statements were approved on _____ 2017 and signed by:



Chairman – NG-CDFC



Fund Account Manager
 P.O. Box 203, MATI



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

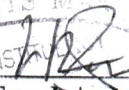
V. STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10A	10,079,227.00	4,890,649.00
Cash Balances (cash at hand)	10B	0	0
Accounts Receivable			
Outstanding Imprest	10C	383,000.00	0
TOTAL FINANCIAL ASSETS		10,462,227.00	4,890,649.00
REPRESENTED BY			
Fund balance b/fwd	11	4,890,649.00	40,743,520.00
Surplus/Deficit for the year		5,571,578.00	(35,852,871.00)
Prior year adjustments		0	0
Accounts payable	12		0
NET FINANCIAL POSITION		10,462,227.00	4,890,649.00

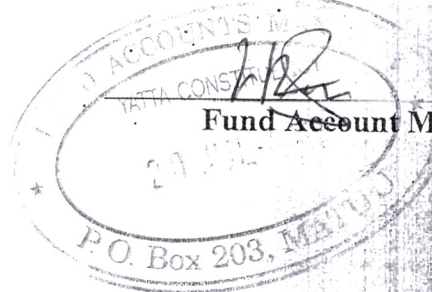
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-YATTA CDF financial statements were approved on _____ 2017 and signed by:

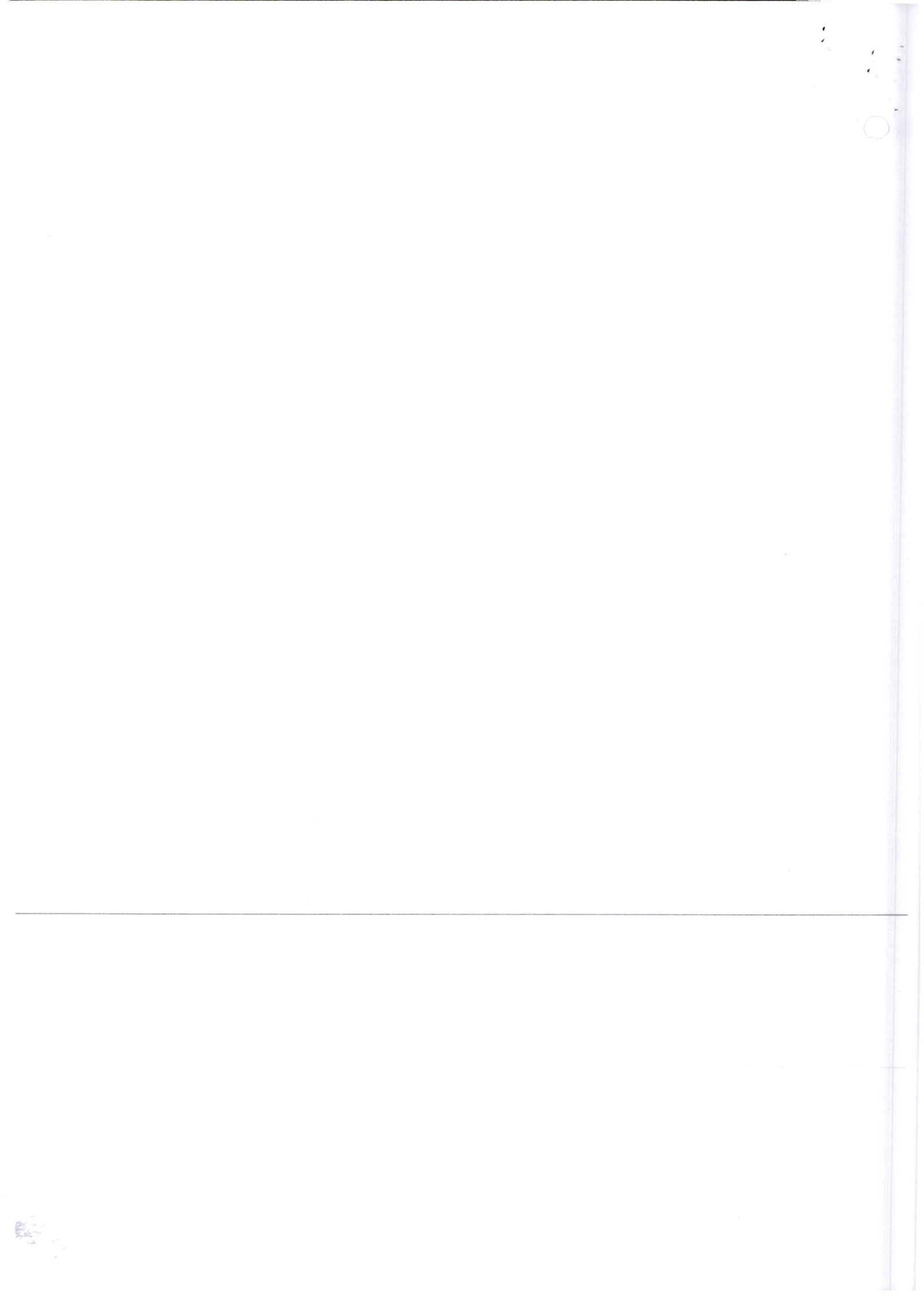


Chairman – NG-CDFC



Fund Account Manager


 P.O. Box 203, MATUU




CONSTITUENCY DEVELOPMENT FUND- YATTA CONSTITUENCY
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For the year ended June 30, 2016

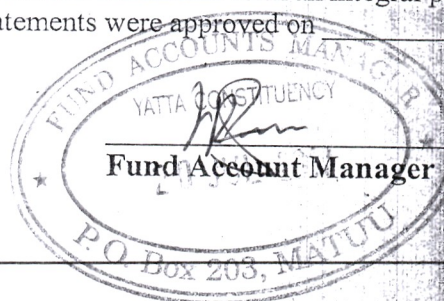
VI. STATEMENT OF CASHFLOW

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	123,705,922	60,555,921.60
Other Receipts	3		0
Payments for operating expenses			
Compensation of Employees	4	2,059,201.00	1,870,987.00
Use of goods and services	5	5,427,237	6,781,26.20
Transfers to Other Government Units	6	58,267,619	29,000,177.00
Other grants and transfers	7	40,348,103	51,874,114.00
Other Payments	9	20,000.00	0
Adjusted for:			
Adjustments during the year		0	0
Net cash flow from operating activities		17,774,763	(28,970,623.60)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	-
Acquisition of Assets	8	12,203,185	6,882,247.00-
		12,203,185.00	6,882,247.00
Net cash flows from Investing Activities			-
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	11	4,890,648	40,743,519.55
Cash and cash equivalent at END of the year	10A	10,462,227	4,890,648.95

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



Chairman CDFC





CONSTITUENCIES DEVELOPMENT FUND YATTA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

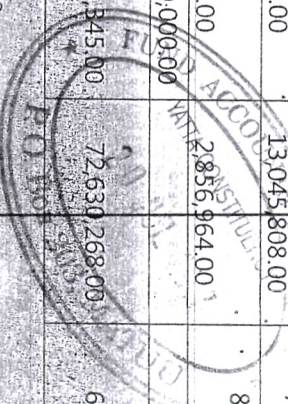
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS:						
Transfers from CDF Board	125,359,041.00		190,955,612.00	123,705,922.00	62,359,041.00	65
Proceeds from Sale of Assets	0	0	0	0	0	
Other Receipts	0	0	0	191,000.00	0	
	125,359,041.00	65,596,571.00	190,955,612.40	123,896,922.00	62,168,041.00	65
PAYMENTS						
Compensation of Employees	3,788,214.00	300,000.00	4,088,214.00	2,059,201.00	2,049,013.00	50
Use of goods and services	7,494,099.00	1,230,500.00	8,724,599.00	5,427,237.00	3,297,363.00	62
Transfers to Other Government Units	66,445,000.00	43,443,740.00	109,888,740.00	58,267,620.00	51,381,120.00	53
Other grants and transfers	39,631,728.00	13,562,182.00	53,193,910.00	40,348,103.00	13,045,808.00	75
Acquisition of Assets	8,000,000.00	7,060,149.00	15,060,149.00	12,203,185.00	2,856,964.00	81
Other payments				20,000.00		
TOTALS	125,359,041.00	65,596,571.00	190,955,612.00	118,325,845.00	72,630,268.00	62

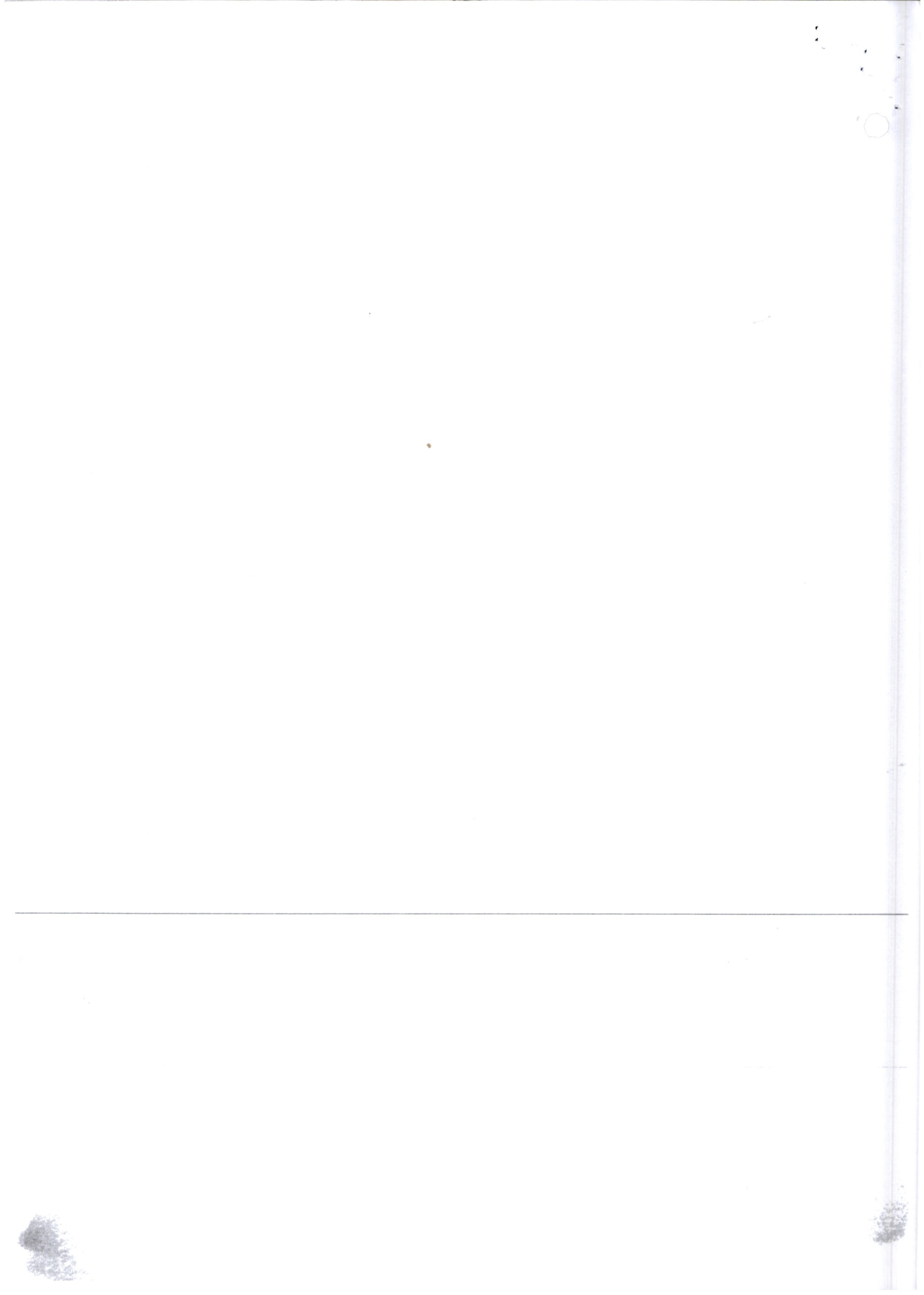
SURPLUS

FOR THE YEAR

5,571,578.00

The difference in budget utilization is a result of funds yet to be disbursed by the board





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

The YALITA NG-CDF financial statements were approved on _____



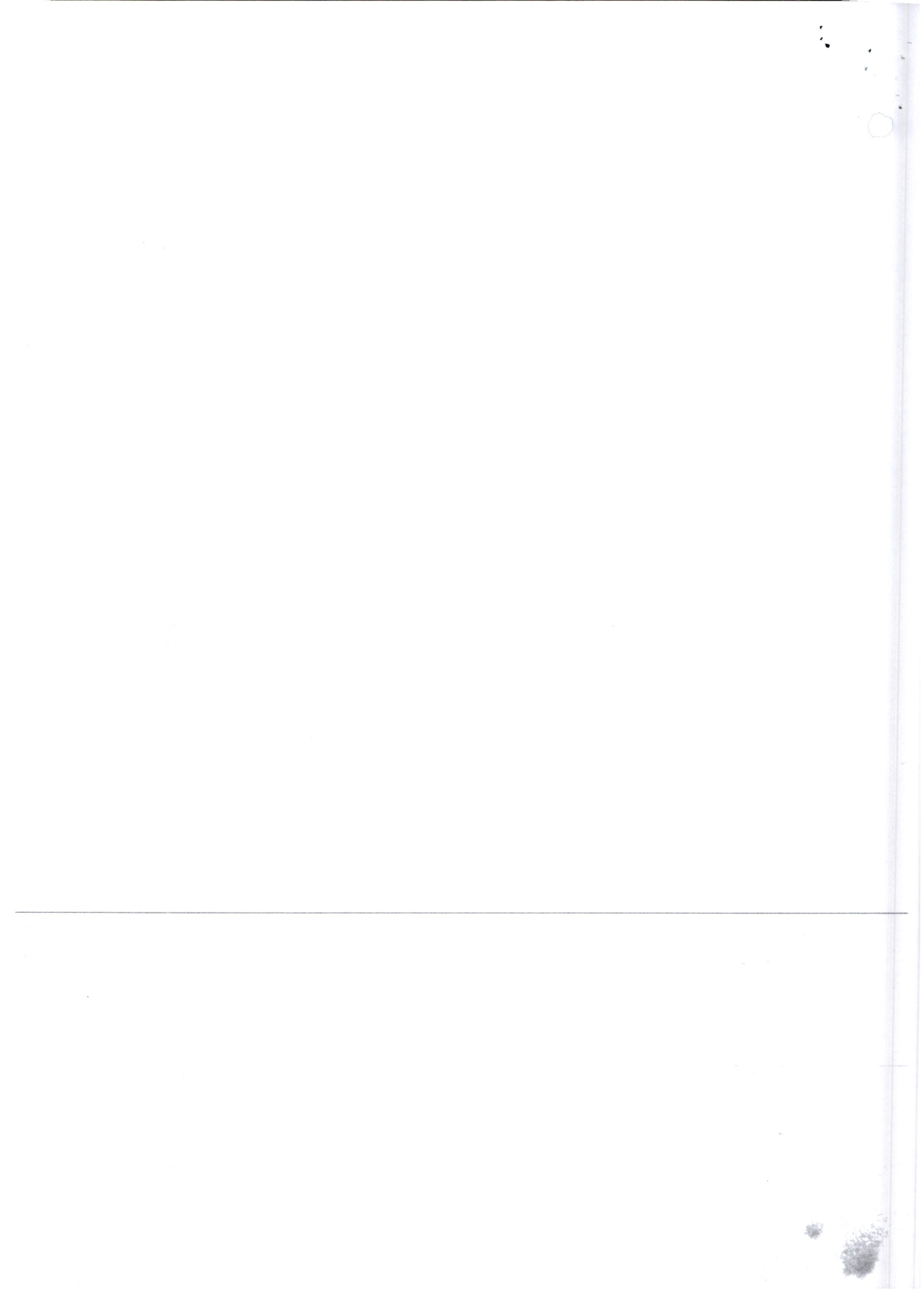
Chairman CDF

2017 and signed by _____



Fund Account Manager





CONSTITUENCIES DEVELOPMENT FUND – YATTA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

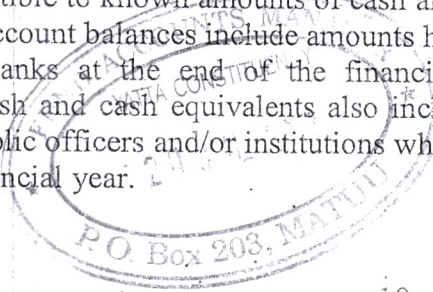
The CDF recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the CDF. In addition, the CDF recognises all expenses when the event occurs and the related cash has actually been paid out by the CDF.

3. In-kind contributions

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

4. Cash and cash equivalents

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



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CONSTITUENCIES DEVELOPMENT FUND – YATTA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

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

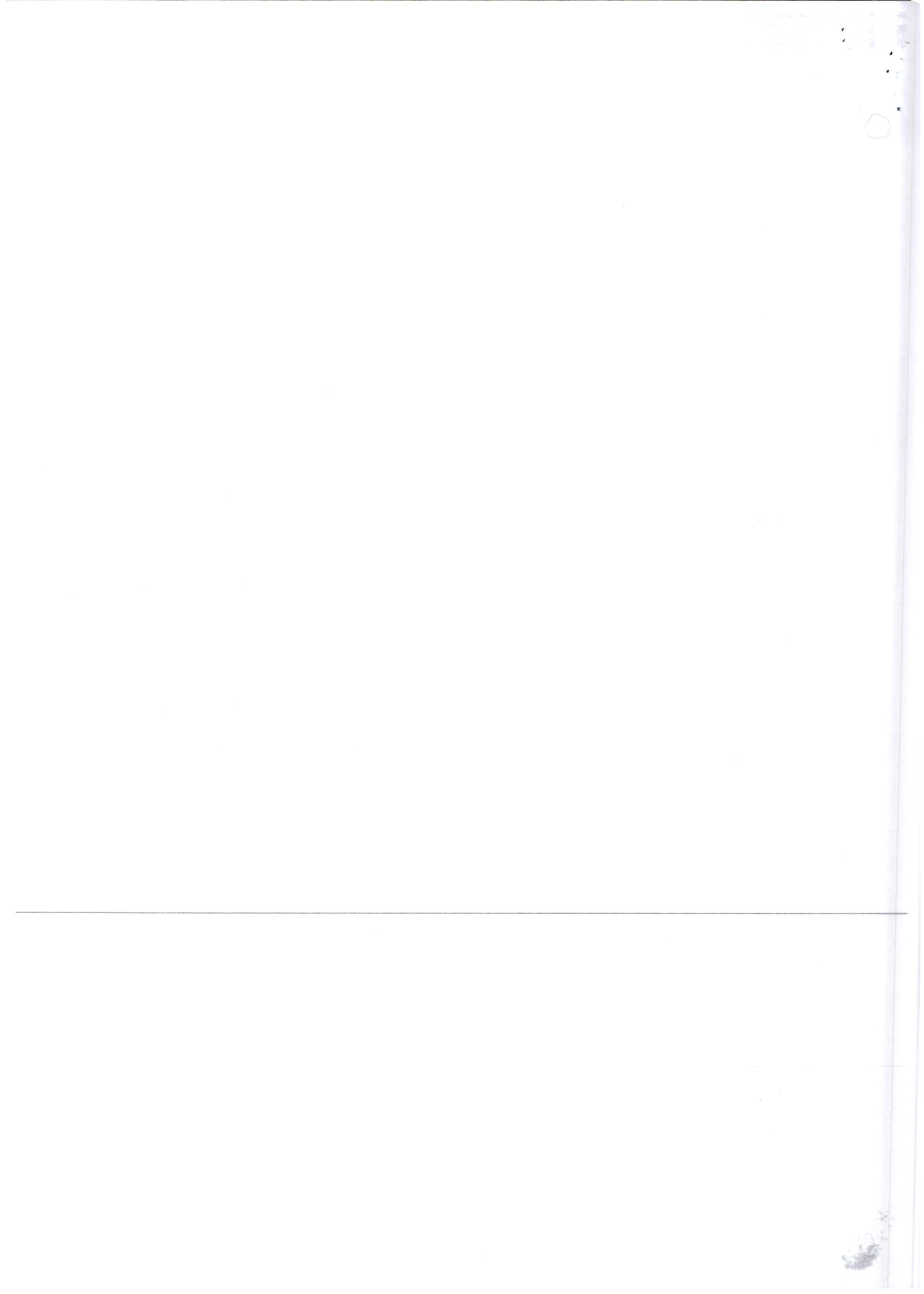
7. Comparative figures

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

8. Subsequent events

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





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

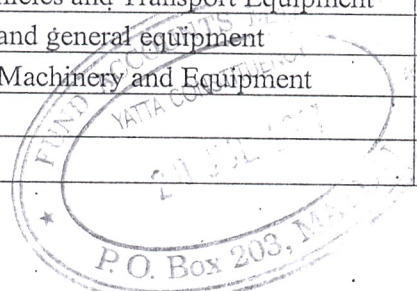
IX. NOTES TO THE FINANCIAL STATEMENTS

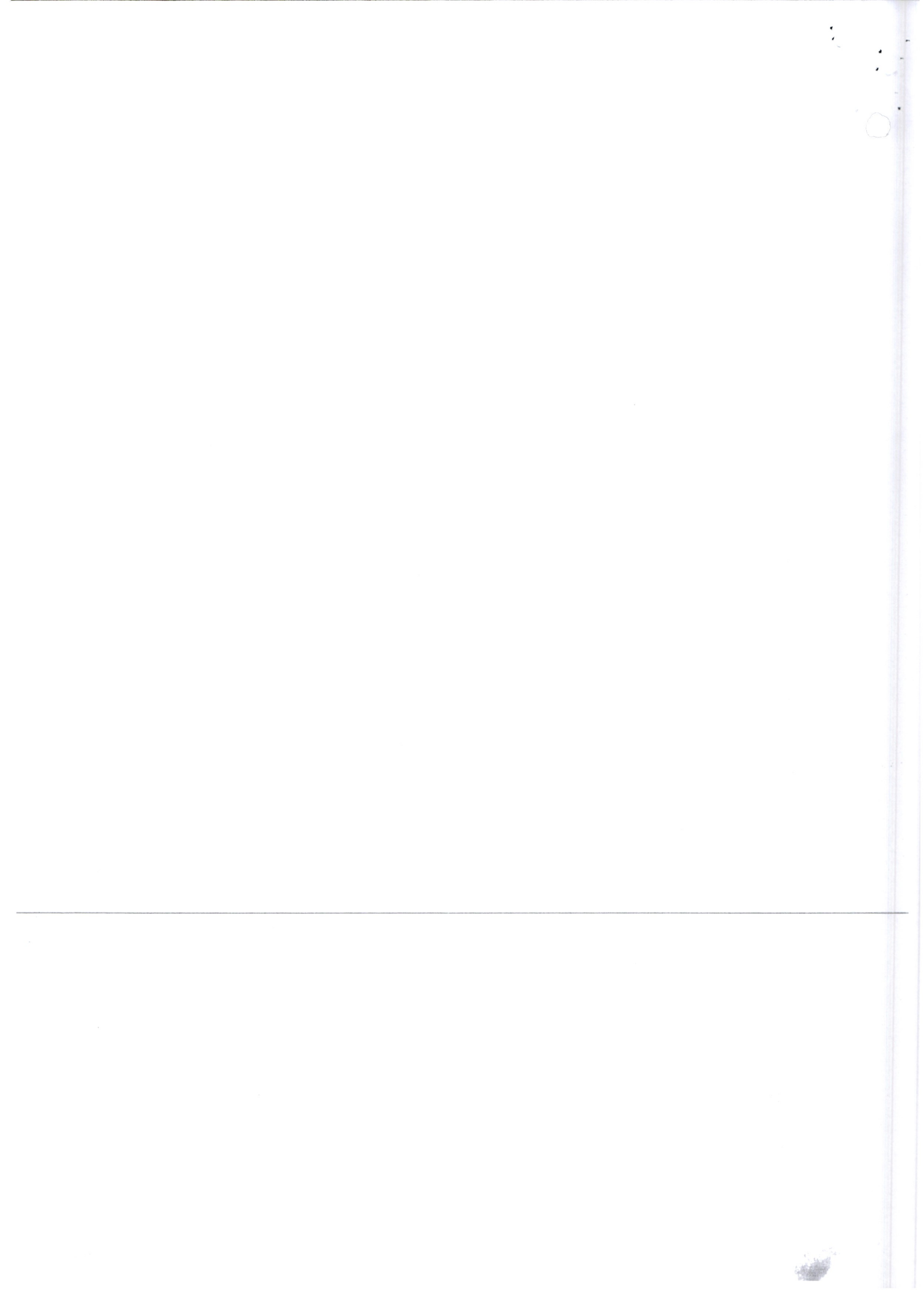
1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2015 - 2016	2014 - 2015
NG-CDF Board	AIE NO	Kshs	Kshs
	790821	1,600,000.00	29,552,953.50
	790768	40,694,744.40	14,731,784.10
	724035	16,809,740.00	14,821,184.00
	796405	1,601,438.00	1,450,000.00
	820523	20,000,000.00	
	820859	20,000,000.00	0
	820929	23,000,000.00	0
(other constituency e.g., parent constituency)			0
TOTAL		123,705,922.00	60,555,921.60

2. PROCEEDS FROM SALE OF ASSETS

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





CONSTITUENCIES DEVELOPMENT FUND – YATTA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Basic wages of contractual employees	1,780,000.00	1,349,420.00
Basic wages of casual labour	168,000.00	27,200.00
Personal allowances paid as part of salary		
House allowance		266,400.00
Transport allowance	6,000.00	-
Leave allowance		
Gratuity		
Social Security	105,000.00	86,276.00
Other personnel payments		141,691.00
Total	2,059,201.00	1,784,711.00



CONSTITUENCIES DEVELOPMENT FUND – YATTA CONSTITUENCY

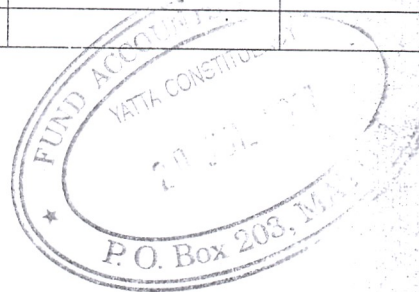
Reports and Financial Statements

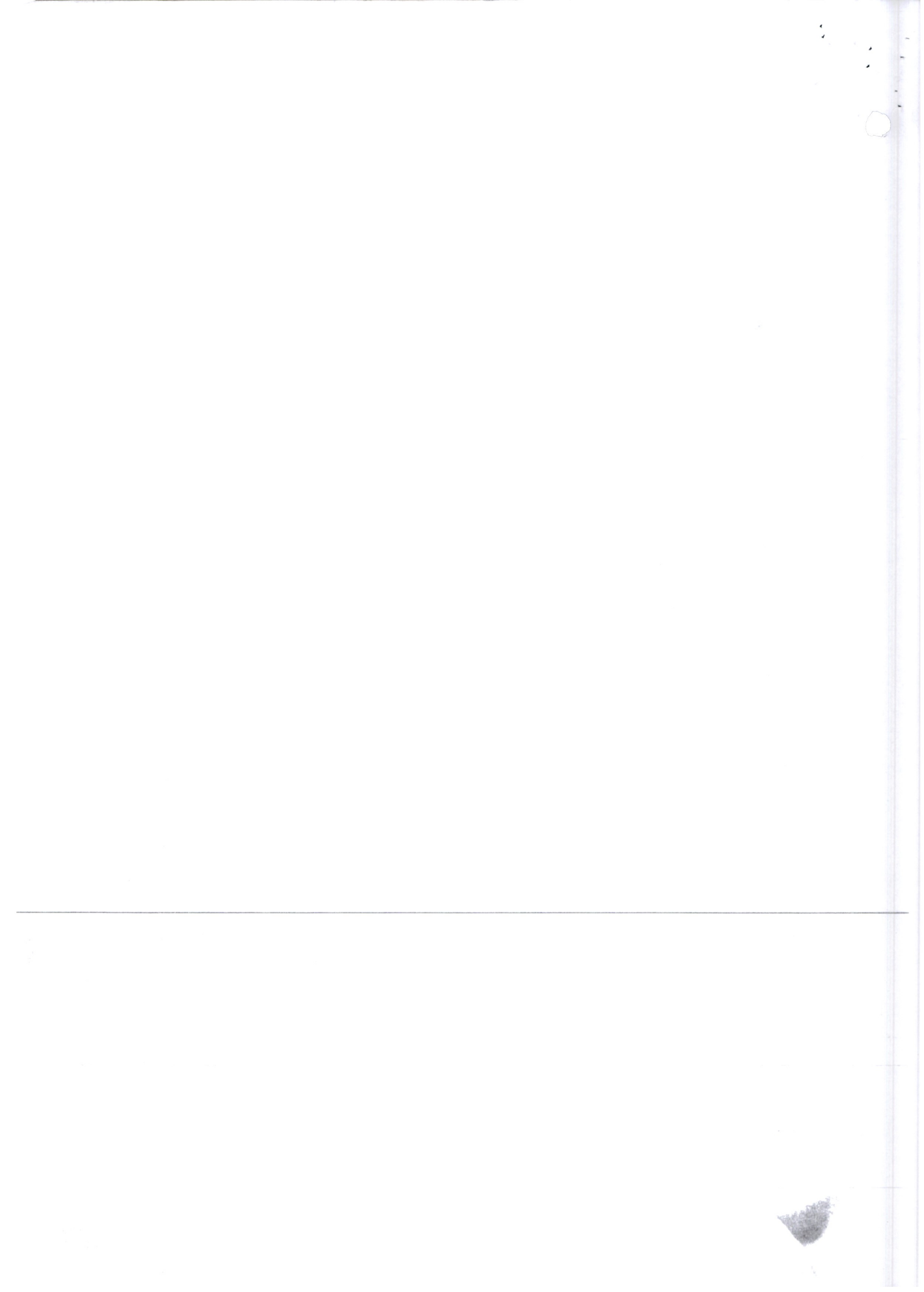
For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Utilities, supplies and services	9,901	72,000.00
Office rent	270,000	180,000.00
Communication, supplies and services	27,000	
Domestic travel and subsistence	-	54,550.00
Printing, advertising and information supplies & services	71,665	
Rentals of produced assets		
Training expenses	-	240,000.00
Hospitality supplies and services		
Insurance costs		
Specialised materials and services	1,851,500	
Office and general supplies and services	189,462	486,204.00
Fuel, oil & lubricants	200,000	200,000.00
Other operating expenses	35,256	240,437.20
Routine maintenance – vehicles and other transport equipment	215,852	14,676.00
Routine maintenance – other assets		
Other committee expenses	1,259,600	1,193,400.00
Committee allowance	1,297,000	4,100,000.00
Total	5,427,236	6,781,267.20





CONSTITUENCIES DEVELOPMENT FUND – YATTA CONSTITUENCY

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For the year ended June 30, 2016

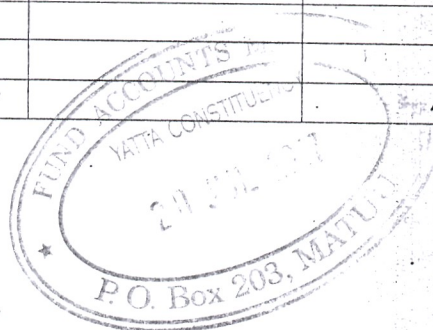
NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to primary schools (see attached list)	17,510,000.00	12,338,969.00
Transfers to secondary schools (see attached list)	24,033,579.00	12,075,000.00
Transfers to tertiary institutions (see attached list)	0	1,000,000.00
Transfers to health institutions (see attached list)	16,724,041.00	3,586,208.00
TOTAL	58,267,620.00	29,000,177.00

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bursary - Secondary	6,245,600	10,871,000.00
Bursary - Tertiary	9,091,000	6,854,000.00
Bursary - Special schools		2,967,000.00
Mocks & CAT	1,136,696	1,818,400.00
Water	13,313,838	15,070,395.00
Others	2,005,000	
Electricity projects		
Security		500,000.00
Roads		2,100,000.00
Sports	209,000	2,347,496.00
Environment		3,547,456.00
Emergency Projects (specify)	8,346,969	5,798,367.00
Total	40,348,103	51,874,114.00



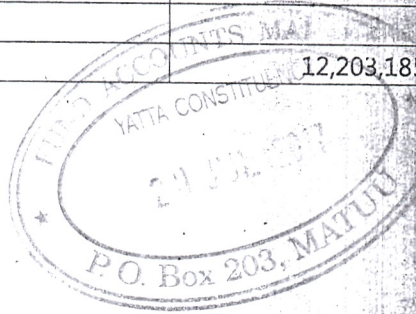


CONSTITUENCIES DEVELOPMENT FUND – YATTA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

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	11,785,585	60,000.00
Refurbishment of Buildings		
Purchase of Vehicles		5,069,647.00
Purchase of Bicycles & Motorcycles		
Overhaul of Vehicles		
Purchase of Office furniture and fittings	417,600	
Purchase of computers ,printers and other IT equipments		132,100.00
Purchase of photocopier		120,500.00
Purchase of other office equipments		
Purchase of soft ware		
Acquisition of Land		1,500,000.00
Total	12,203,185	6,882,247.00





CONSTITUENCIES DEVELOPMENT FUND – YATTA CONSTITUENCY

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For the year ended June 30, 2016

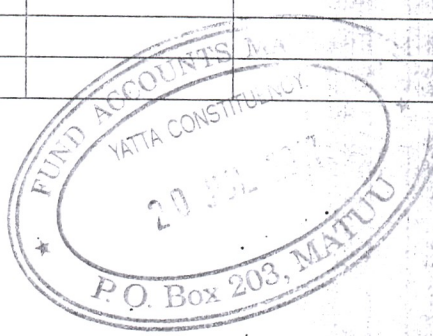
NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN HAND

	2015 - 2016 Kshs	2014 - 2015 Kshs
Location 1		
Location 2	0	
Location 3		
Other Locations (specify)		
Total	0	

10C: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
KENETH LEMEIN		383,000		383,000
				383,000





CONSTITUENCIES DEVELOPMENT FUND – YATTA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. BALANCES BROUGHT FORWARD

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	4,890,649.00	40,743,519.55
Cash in hand		
Imprest		
Total	4,890,649.00	40,743,519.55

12. PRIOR YEAR ADJUSTMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-





CONSTITUENCIES DEVELOPMENT FUND – YATTA CONSTITUENCY
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13. OTHER IMPORTANT DISCLOSURES

13.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

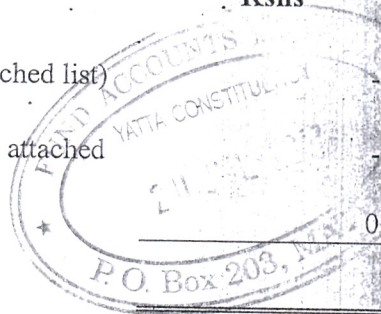
	2015 - 2016 Kshs	2014 - 2015 Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services (office rent)		60,000
		<u>60,000.00</u>

13.2: PENDING STAFF PAYABLES (See Annex 2)

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

13.3 OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)		14,982,000.00
Amounts due to other grants and other transfers (see attached list)		24,680,000.00
Others (specify)		0
		<u>0</u>
		<u>39,662,000.00</u>



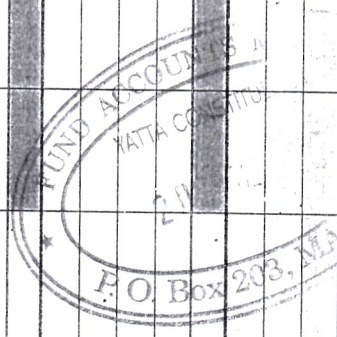


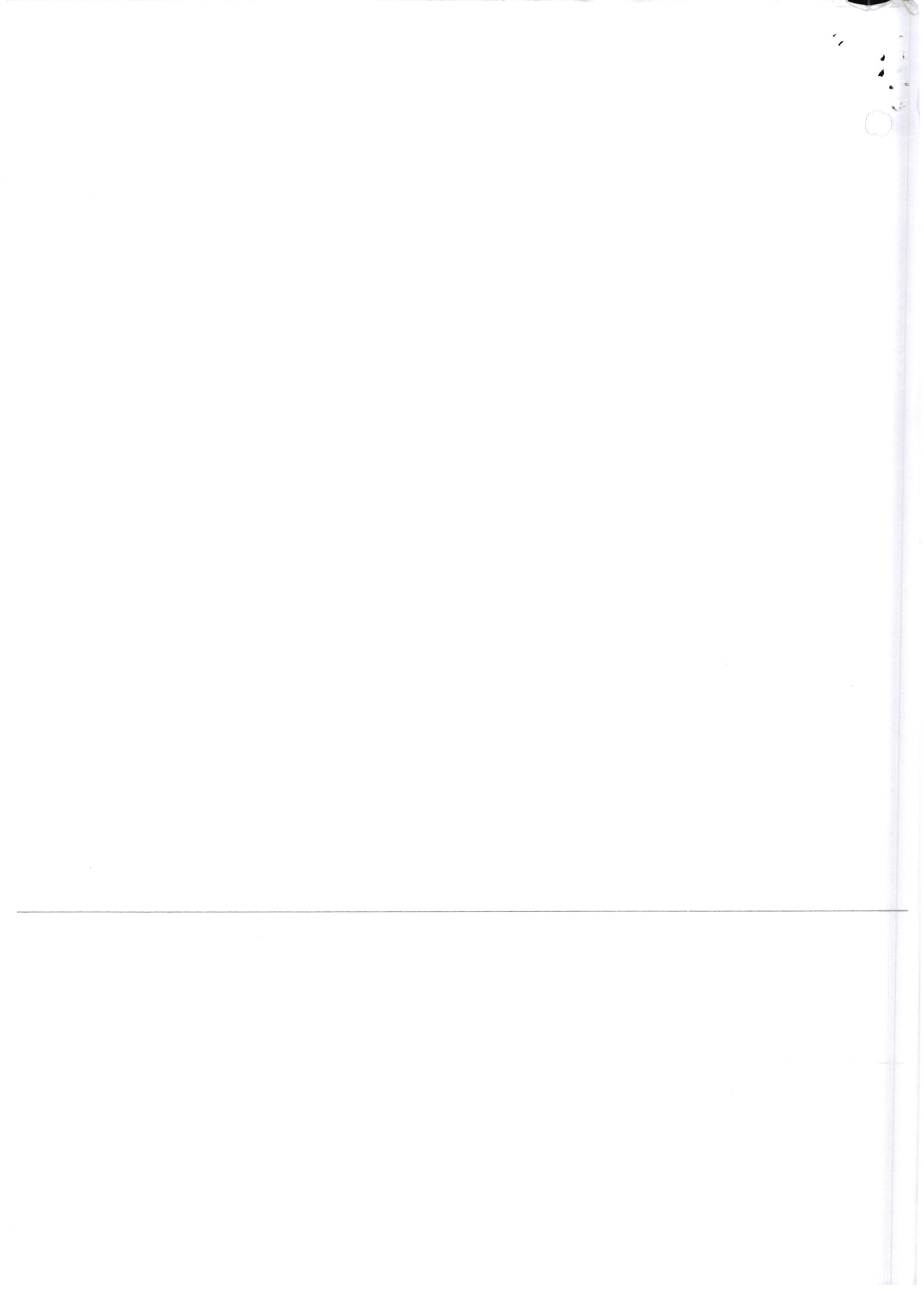
CONSTITUENCIES DEVELOPMENT FUND – YATTA CONSTITUENCY
Reports and Financial Statements

For the year ended June 30, 2016

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted B	Amount Paid To-Date c	Outstanding Balance 2016 d=a-c	Outstanding Balance 2015	Comments
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						

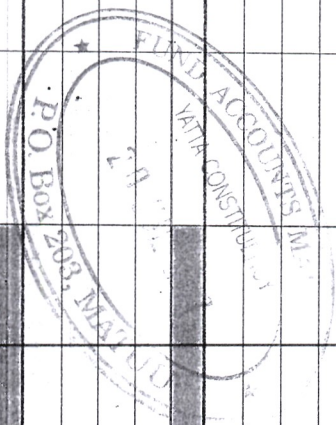




CONSTITUENCIES DEVELOPMENT FUND – YATTA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

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.							
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							

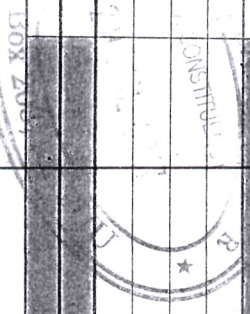




CONSTITUENCIES DEVELOPMENT FUND – YATTA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount a	Date Payable Contracted B	Amount Paid To-Date c	Outstanding Balance 2016 d=a-c	Outstanding Balance 2015	Comments
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
Others (Specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total						





CONSTITUENCIES DEVELOPMENT FUND – YATTA CONSTITUENCY
Reports and Financial Statements

For the year ended June 30, 2016

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	1,500,000.00	1,500,000.00
Buildings and structures	12,218,182.00	60,000.00
Transport equipment	5,069,647.00	5,069,647.00
Office equipment, furniture and fittings	426,200.00	9,200.00
ICT Equipment, Software and Other ICT Assets	252,600.00	252,600.00
Other Machinery and Equipment	1,850.00	1,850.00
Heritage and cultural assets	0	0
Intangible assets	0	0
Total	19,468,479	6,893,297.00



11-2-11