

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
NAROK SOUTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**



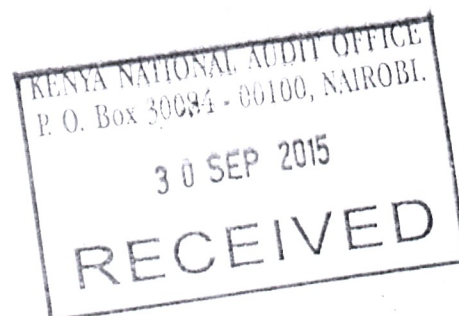
CONSTITUENCY DEVELOPMENT FUND

NAROK SOUTH CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015**

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



CONSTITUENCY DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

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CONSTITUENCY DEVELOPMENT FUND- NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
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I. KEY CONSTITUENCY 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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*. The objective of the fund to ensure that specific portion of the national annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The *Narok South 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 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	William Saitoti
3.	Accountant	Rufas Mburu
4.		

(d) Fiduciary Oversight Arrangements

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

(e) NAROK SOUTH CDF Headquarters

P.O. Box 99 OLOLULUNGA
CDF COMPLEX

CONSTITUENCY DEVELOPMENT FUND- NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

(f) NAROK SOUTH CDF Contacts

Telephone: (254) 721 81 41 69
E-mail: naroksouthcdf@gmail.co.ke.
Website: www.naroksouthcdf.go.ke

(g) NAROK SOUTH CDF Bankers

National Bank
Narok Branch
Account No. 0100141832100

(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

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

[Put the forward note by the Chairman CDFC]

Include among others the following:

- Mention in summary the budget performance against actual amounts for current year based on economic classification and programmes,
- Detail key achievements for the CDF,
- List emerging issues related to the CDF,
- List the implementation challenges and recommended way forward.

Sign

CHAIRMAN CDFC

CONSTITUENCY DEVELOPMENT FUND- NAROK SOUTH CONSTITUENCY
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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 agency shall prepare financial statements in respect of that agency. 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 Narok South Constituency Development Fund is responsible for the preparation and presentation of the Narok South CDF financial statements, which give a true and fair view of the state of affairs of the Narok South 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 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 Narok South CDF accepts responsibility for the CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the CDF's financial statements give a true and fair view of the state of CDF's transactions during the financial year ended June 30, 2015, and of the CDF's financial position as at that date. The Accounting Officer charge of the Narok South CDF further confirms the completeness of the accounting records maintained for the CDF, which have been relied upon in the preparation of the CDF's financial statements as well as the adequacy of the systems of internal financial control.


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

Approval of the financial statements

The CDF's financial statements were approved and signed by the Accounting Officer on 15th - Sept - 15 2015.


Fund Account Manager

FUND ACCOUNT MANAGER
NAROK SOUTH CDF
P.O. Box 99, OLLULUNGA
Tel: 0721 841 169
Date: Sign:


Chairman CDFC



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Constituencies Development Fund - Narok South Constituency set out on pages 5 to 38, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, 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 8 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

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 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229 of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). 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 judgment, 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 entity'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 for an audit opinion.

Basis for Disclaimer of Opinion

1. Failure to Prepare a Trial Balance/Ledger

There was no trial balance or ledger prepared and produced for audit examination. In the circumstances, the source, accuracy and completeness of the financial statements as a whole could not be confirmed.

2. Understatement of Cash and Cash Equivalents

The statement of assets reported a cash and cash equivalents balance of Kshs.4,359,259. However, examination of the bank reconciliation statement as at 30 June 2015 disclosed the reconciled cash book balance was Kshs.16,282,966.90. The reported balance therefore, was understated by Kshs.11,923,707.

3. Inaccurate Statement of Cash Flows

Examination of the statement of cash flows disclosed the following:

- i) The balance of Net Cash Flows from operating activities for the year 2014/2015 were reported as Kshs.115,535,559 instead of the correct net balance of Kshs.2,969,763, while that of the year 2013/2014 was posted as Kshs.79,683,997.90 instead of Kshs.2,465,663 reflected in the audited statements.
- ii) Net cash flows from investing activities balance was reported as Kshs.115,535,559 instead of nil balance as there was no acquisition of assets or proceeds from sale of assets during the year under review. The statement of cash flows is therefore not correctly stated.
- iii) The Cash and cash equivalents balance at the beginning of the year and at the end of the year has not been shown in the statement.

Consequently, the accuracy and completeness of the statement of cash flows could not be confirmed.

4. Unsatisfactory Bank Reconciliation Statement

Examination of the bank reconciliation statement as at 30 June 2015 disclosed the following unsatisfactory matters:-

- i) The reconciliation statement reflects payments in the cash book not recorded in bank statement (Unpresented Cheques) totaling Kshs.2,168,131.70. Out of this balance, cheques worth Kshs.83,217.45 were stale with some dating back to 30 September 2011. It was not clear why the stale cheques were not reversed into the cash book.

- ii) The bank reconciliation statement also reflects receipts in cash book not yet recorded in bank statement amounting to Kshs.20,550. However, the balance was not supported by a schedule.

5. Inaccuracies in the Financial Statements

The fund balance brought forward reflected in the statement of assets was posted wrongly as Kshs.1,389,496 instead of Kshs.2,055,633.10. Consequently, the net financial position as at 30 June 2015 is reported as Kshs.4,359,259 instead of Kshs.5,025,426.10 thereby understating the statement of assets by Kshs.666,167.10.

6. Transfer to Other Government Units

The reported balance for the year 2014/2015 increased by Kshs.610,028 to Kshs.71,867,931 from Kshs.71,257,903 for the year 2013/2014. Although schedules supporting the expenditure were in agreement with the reported balance, the following unsatisfactory matters were noted:

6.1 Doubtful Expenditure

The Olululunga Community Dairy Project was allocated Kshs.1,000,000 for purchase of land. However, it was not possible to confirm whether the funds were spent for the intended purposes as no documents such as the sale agreement between the land vendor and Project Management Committee (PMC) or the title deed were presented for audit verification.

In the circumstance, the propriety of the expenditure could not be confirmed.

6.2 Unsupported Expenditure

Kotolian Secondary School was allocated Kshs.1,000,000 for renovation of some classrooms after the roof was blown off in a storm. However, expenditure returns were not presented for audit although examination of the bank statement disclosed debits totaling to Kshs.700,000, Kshs.150,000 and Kshs.148,000 on 26 November 2014, 17 December, 2014 and 13 January, 2015 respectively.

In view of these anomalies, it was not possible to confirm the expenditure as a proper charge on public funds

6.3 Unsupported Expenditure

Saire Secondary School was allocated a sum of Kshs.1,400,000 for construction of a laboratory. However, the school reallocated the funds and constructed a classroom and toilets without obtaining approval from the CDFC. Further, no expenditure returns were presented for audit examination and it was therefore not possible to confirm the expenditure as a proper charge to public funds.

6.4 Doubtful Expenditure

Melelo Secondary School was allocated Kshs.450,000 during the year under review for staff houses' ceiling boards and plumbing works. However, physical verification conducted on 14 April 2016 revealed that staff houses were completed and occupied in the year 2013/2014. The CDF had described the houses as fully completed in that year.

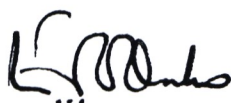
It was therefore not clear why further funding had been allocated to a complete project. No expenditure returns were presented for audit examination and it was therefore not possible to ascertain how the allocation amounting to Kshs.450,000 was spent.

6.5 Poor Workmanship

Kewet Primary School was allocated Kshs.800,000 for construction of a classroom. However, a site visit to the school on 13 April 2016 revealed that the classroom was approximately 60% complete. However, the workmanship was sub-standard as the building stones used were 4 and 6 inches instead of the standard width of 6 inches. As a result the walls were not strong enough more so because the school is located on hilly ground. In addition, no bills of quantities or expenditure returns were presented for audit review. As a result, it was not possible to confirm the expenditure amounting to Kshs.800,000 as a proper charge on public funds.

Disclaimer of Opinion

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



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

Nairobi


09 November 2016

CONSTITUENCY DEVELOPMENT FUND- NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	118,505,322	82,149,661
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		118,505,322	82,149,661
PAYMENTS			
Compensation of Employees	4	2,500,098.25	1,524,070
Use of goods and services	5	4,155,629.75	1,905,525
Committee Expenses	6	3,352,000.00	3,179,700
Transfers to Other Government Units	7	71,867,931.00	71,257,903
Other grants and transfers	8	33,607,500.00	-
Social Security Benefits	9	52,400.00	16,800
Acquisition of Assets	10	-	410,000
Other Payments	11	-	1,800,000
TOTAL PAYMENTS		115,535,559	80,093,997.90
SURPLUS/DEFICIT		2,969,763.00	2,055,663.10

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NAROK SOUTH CDF financial statements were approved on 5-sept-15 2015 and signed by:



 Chairman - CDFC

FUND ACCOUNT MANAGER
NAROK SOUTH CDF
 P. O. Box 99, OLLULUNGA
 TEL: 0721 841 169

 Fund Account Manager
 Date: _____

CONSTITUENCY DEVELOPMENT FUND- NAROK SOUTH CONSTITUENCY
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V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	4,359,259.00	2,055,663.10
Cash Balances (cash at hand)	12B	0	0
Outstanding Imprests	12C	0	0
		4,359,259.00	2,055,663.10
TOTAL FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd	13	1,389,496.00	2,055,663.10
Surplus/Deficit for the year		2,969,763.00	
Prior year adjustments	14	0	0
		4,359,259.00	2,055,663.10
NET FINANCIAL POSITION			

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NAROK SOUTH CDF financial statements were approved and signed by:

BSF
 Chairman - CDFC

FUND ACCOUNT MANAGER
NAROK SOUTH CDF
 P. O. Box 99, OLLULUNGA
 Phone 0721 841 169
 Date: 15th - sep 2015

CONSTITUENCY DEVELOPMENT FUND- NAROK SOUTH CONSTITUENCY
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VI. STATEMENT OF CASHFLOW

	2014 – 2015	2013 – 2014
Receipts for operating income		
Transfers from CDF Board	1 118,505,322	82,149,661
Other Receipts	3	
 Payments for operating expenses		
Compensation of Employees	4 2,500,098.25	1,524,070
Use of goods and services	5 4,155,629.75	1,905,525
Committee Expenses	6 3,352,000.00	3,179,700
Transfers to Other Government Units	7 71,867,931.00	71,257,903
Other grants and transfers	8 33,607,500.00	
Social Security Benefits	9 52,400.00	16,800
Other Payments	11 -	1,800,000
 Adjusted for:		
Adjustments during the year		0 0
 Net cash flow from operating activities	115,535,559	79,683,997.9
 CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	2 0	0
Acquisition of Assets	10 0	410,000
Net cash flows from Investing Activities	115,535,559	80,093,997.90
 NET INCREASE IN CASH AND CASH EQUIVALENT		
Cash and cash equivalent at BEGINNING of the year	15	
Cash and cash equivalent at END of the year	16	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NAROK SOUTH CDF financial statements were approved on 15-sept 2015 and signed by:

BS
Chairman CDFC

[Signature]
Fund Account Manager




CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY

Reports and Financial Statements
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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	118,505,322.25	0	118,505,322.25	115,453,159.00	2,969,763.00	1
Proceeds from Sale of Assets	0	0	0	0	0	0
Other Receipts	0	0	0	0	0	0
PAYMENTS						
Compensation of Employees	2,503,082.50	-	2,503,082.50	2,500,098.25	2,984.00	1
Use of goods and services	7,508,643.75	-	7,508,643.75	7,507,629.75	1,014.00	1
Committee Expenses	-	-	-	-	-	0
Transfers to Other Government Units	-	-	-	-	-	0
Other grants and transfers	75,350,000.00	(2,600,000.00)	72,750,000.00	71,867,931.00	882,069.00	1
Social Security Benefits	33,091,196.00	2,600,000.00	35,691,196.00	33,607,500.00	2,083,696.00	1
Acquisition of Assets	52,400.00	-	52,400.00	-	-	0
Other Payments	0	-	0	-	-	0
TOTALS	118,505,322.25	0	118,505,322.25	115,453,159.00	2,969,763.00	1

The NAROK SOUTH CDF financial statements were approved on 15-07-2015 signed by:


FUND ACCOUNT MANAGER
NAROK SOUTH CDF
 P.O. Box 99, OLTULUNG'A
 Tel: 0721 841 169
 Date: Sign:

B-A

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.

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY
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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, 2015.

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

IX. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2014 - 2015		2013 - 2014	
		Kshs		Kshs
CDF Board				
AIE NO-A750365	7,300,000	AIE NO. A711953	2,000,000	
AIE NO-A759712	22,326,330.50	AIE NO. A735537	30,859,864	
AIE NO-A796629	14,775,798.50	AIE NO. A735882	49,289,796	
AIE NO-A796847	14,850,532.00	-	-	
AIE NO-A797039	29,626,331.00	-	-	
(other constituency e.g, parent constituency)	-	-	-	
TOTAL	108,505,322		82,149,661	

1.1.1.1.1.1.2 PROCEEDS FROM SALE OF ASSETS

	2014 - 2015		2013 - 2014	
		Kshs		Kshs
Receipts from sale of Buildings		0		0
Receipts from the Sale of Vehicles and Transport Equipment		0		0
Receipts from sale of office and general equipment		0		0
Receipts from the Sale Plant Machinery and Equipment		0		0
Total		0		0

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.3 OTHER RECEIPTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	2,500,098.25	999,552
Basic wages of casual labour	-	276,480
Personal allowances paid as part of salary		
House allowance	-	248,038
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	-	-
Total	2,500,098.25	1,524,070

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.5 USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	1,182,634	300,610
Communication, supplies and services	266,400	98,200
Domestic travel and subsistence	125,200	120,000
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	558,000.00	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	221,395.00	339,800
Other operating expenses	850,000.00	884,071
Routine maintenance – vehicles and other transport equipment	952,000	52,000
Routine maintenance – other assets	-	110,844
Total	4,155,629.75	1,905,525

1.1.1.1.1.1.6 COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	1,833,986.00	2,100,400
Other committee expenses	1,518,014.00	1,076,300
Total	3,352,000.00	3,179,700

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	33,637,931.00	19,954,195
Transfers to secondary schools (see attached list)	37,930,000.00	24,900,000
Transfers to tertiary institutions (see attached list)	-	0
Transfers to health institutions (see attached list)	300,000	4,482,759
TOTAL	71,867,931.00	49,336,954

1.1.1.1.1.1.8 OTHER GRANTS AND OTHER PAYMENTS

	2014 – 2015	2013- 2014
	Kshs	Kshs
Bursary – secondary schools (see attached list)	8,000,000.00	8,200,000
Bursary – tertiary institutions (see attached list)	9,000,000.00	5,000,000
Bursary – special schools (see attached list)	600,000.00	-
Mock & CAT (see attached list)	1,000,000.00	-
Water projects (see attached list)	1,300,000.00	1,000,000
Agriculture projects (see attached list)	2,000,000.00	0
Electricity projects (see attached list)	-	0
Security projects (see attached list)	-	800,000
Roads projects (see attached list)	3,695,000.00	3,384,921
Sports projects (see attached list)	577,500.00	0
Environment projects (see attached list)	2,235,000.00	0
Emergency projects (see attached list)	5,200,000.00	3,536,028
Total	33,607,500.00	21,920,949

1.1.1.1.1.1.9 SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	52,400.00	16,800
Total	52,400.00	16,800

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.1.10 ACQUISITION OF ASSETS

Non Financial Assets

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialised Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	0	0

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.1.11 OTHER PAYMENTS

	2014 – 2015	2013 – 2014
	Kshs	Kshs
Specify (5 year strategic plan)	-	1,800,000

	-	1,800,000
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12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>National Bank Account No.0100141832100</i>	3,289,219.60	9,931,629.8
Total	3,289,219.60	9,931,629.8

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

	2014 – 2015 Kshs	2013 – 2014 Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>specify</i>)	0	0
Total	0	0

[Provide cash count certificates for each]

12C: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
WILLIAM SAITOTI PNO:2013104673 <i>(List Attached)</i>		4,346,000	4,346,000	0
TOTAL		4,346,000	4,346,000	0

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

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	3,289,219.60	9,931,629.8
Cash in hand	0	0
Imprest	0	0
Total	3,289,219.60	9,931,629.8

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	0	0
Cash in hand	0	0
Imprest	0	0
Total	0	0

CONSTITUENCIES DEVELOPMENT FUND – NAROK SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2014 - 2015	2013 – 2014
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
	0	0
	0	0

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	0	0
Middle management	0	0
Unionisable employees	0	0
Others (<i>specify</i>)	0	0
	0	0
	0	0

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
	xxx	Xxx

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
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 a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2015 d=a-c	Outstanding Balance 2014	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						

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
 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 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 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 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
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						

NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
 Reports and Financial Statements
 For the year ended June 30, 2014 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	0	0
Buildings and structures	9,600,000	8,000,000
Transport equipment	4,500,000	6,500,000
Office equipment, furniture and fittings	2,400,000	1,800,000
ICT Equipment, Software and Other ICT Assets	0	0
Other Machinery and Equipment	0	0
Heritage and cultural assets	0	0
Intangible assets	0	0
Total	16,500,000	16,300,000

5 USE OF GOODS AND SERVICES

PAYEE	PV No.	AMOUNT
MAAWA ENT	196	28,160.00
MAAWA ENT	198	68,530.00
FAM NAROK SOUTH	173	15,000.00
FAM NAROK SOUTH	206	25,500.00
POSTA	207	6,960.00
FAM NAROK SOUTH	208	225,000.00
FAM NAROK SOUTH	209	36,000.00
FAM NAROK SOUTH	212	19,000.00
RUFAS MBURU	315	32,570.00
KEVEN INVESTMENT	254	134,500.00
FAM NAROK SOUTH	256	2,760.00
KIPKIRUI BOR	263	14,500.00
FAM NAROK SOUTH	1712	10,000.00
FAM NAROK SOUTH	309	21,000.00
FAM NAROK SOUTH	1863	237,000.00
MAAWA ENT	446	20,900.00
DCC NAROK	478	10,000.00
DAILY NEWSAPAPER AGENCY	1126	4,920.00
FAM NAROK SOUTH	1188	19,700.00
KI SANG	1189	10,000.00
FAM NAROK SOUTH	1544	15,000.00
FAM NAROK SOUTH	1540	14,500.00
FAM NAROK SOUTH	1543	96,384.00
DAILY NEWSAPAPER AGENCY	1643	2,640.00
KAIYION ENT	290	67,400.00
KAIYION ENT	291	12,900.00
NAROK AUTO WORKS LTD	1691	190,000.00
PLANETDIAZ LTD	1693	66,000.00
FAM NAROK SOUTH	211	5,000.00
MOTOR AUTOLAB LTD		604,000.00
BERRY BETTER SERVICES	1694	52,900.00
SANDOS FILLING STATION	1529	100,000.00
FAM NAROK SOUTH	797	68,000.00
FAM NAROK SOUTH	1332	6,000.00
FAM NAROK SOUTH	1541	5,000.00
FAM NAROK SOUTH	1542	15,960.00
FAM NAROK SOUTH	1573	5,000.00
FAM NAROK SOUTH	1574	22,000.00
FAM NAROK SOUTH	1628	40,000.00
FAM NAROK SOUTH	1983	23,600.00
FAM NAROK SOUTH	1998	21,000.00
FAM NAROK SOUTH	1999	21,000.00

MAAWA ENT	2089	50,040.00
MAAWA ENT	2090	47,520.00
FAM NAROK SOUTH	2120	4,920.00
DCC NAROK SOUTH	2160	15,000.00
CENTURY P DEALERS LTD	2167	18,000.00
KIPKIRUI BOR	2200	20,900.00
PMG	2431	8,325.75
NEWSPAPER AGENT	2626	5,040.00
FAM NAROK SOUTH	1874	124,000.00
FAM NAROK SOUTH	2175	62,000.00
SANDOS FILLING STATION	2104	200,000.00
PLANETDIAZ LTD	2395	42,750.00
NAROK AUTO WORKS LTD	2182	158,500.00
FAM NAROK SOUTH	1711	20,000.00
FAM NAROK SOUTH	2287	36,000.00
FAM NAROK SOUTH	1785	27,000.00
FAM NAROK SOUTH	1865	71,900.00
NAROK WATER & SEWARAGE CO LTD	2205	8,610.00
MAAWA ENT	2291	37,840.00
SANDOS FILLING STATION	2510	100,000.00
FAM NAROK SOUTH	1867	114,000.00
FAM NAROK SOUTH	1877	57,000.00
FAM NAROK SOUTH	1869	80,000.00
SANDOS FILLING STATION	1647	100000
SANDOS FILLING STATION	1529	100000
SANDOS FILLING STATION	213	250000

TOTAL

4,155,629.75

4 COMPENSATION OF EMPLOYEES		
PAYEE	PV No	AMOUNT
PAYMASTER GENERAL	154	2,315.00
NHIF	155	5,520.00
NHIF	156	2,700.00
PAYMASTER GENERAL	157	6,910.00
MANAGER NBK	204	15,200.00
MANAGER NBK	205	286,055.00
MANAGER NBK	204	15,200.00
MANAGER NBK	205	286,055.00
MANAGER NBK	214	27,164.00
PAYE	255	11,518.00
PAYE	306	6,923.00
NHIF	308	21,000.00
MANAGER NBK	1102	155,703.00
MANAGER NBK	1334	184,981.00
PAYE	1338	4,608.00
NHIF	1340	440.00
MANAGER NBK	1642	165,921.25
NHIF	1644	3,820.00
PAYE	1646	11,989.00
MANAGER NBK	1993	210,000.25
MANAGER NBK	1994	215,953.25
MANAGER NBK	1336	165,821.00
PAYMASTER GENERAL	2035	8,325.75
PAYMASTER GENERAL	2036	8,325.75
PAYMASTER GENERAL	2118	8,325.75
NHIF	2119	7,400.00
MANAGER NBK	2116	211,013.25
NHIF	2394	7,500.00
NHIF	2153	3,660.00
NHIF	2154	7,400.00
MANAGER NBK	2615	216,013.25
PAYMASTER GENERAL	2619	8,325.75
MANAGER NBK	2234	26,634.00
MANAGER NBK	2392	181,378.00
TOTAL		2,500,098.25

9 SOCIAL SECURITY BENEFITS

PAYEE	PV No.	AMOUNT
NSSF	158	4,000.00
NSSF	257	8,400.00
NSSF	307	4,400.00
NSSF	1337	4,400.00
NSSF	1339	800.00
NSSF	1645	4,400.00
NSSF	2037	5,200.00
NSSF	2038	5,200.00
NSSF	2117	5,200.00
NSSF	2393	5,200.00
NSSF	2618	5,200.00
TOTAL		52,400.00

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

PAYEE	PV NO.	AMOUNT
OLOIRIEN PRI SCH	1327	800,000.00
OLMESUTIE PRI	1352	2,000,000.00
OSINANTEI PRI	1354	400,000.00
ILKERIN BOARDING	1355	400,000.00
OLDOINYO NURSERY	1356	400,000.00
EMOROGI PRI	1357	1,500,000.00
ILKUJUKA PRI	1358	1,000,000.00
BULLSEYE GEN SUPPLIES-Murja Nurs	1654	210,000.00
ALBERT OKIRI OTIENO- Murja Nursery	1656	90,000.00
OLENKANAE PRI SCH	1989	1,600,000.00
EOR EWUASO PRI	1991	600,000.00
MASAANTARE PRI SCH	1992	3,000,000.00
NKIMPA PRI SCHOOL	2014	800,000.00
OLEPARIATA PRI SCH	2015	800,000.00
OLDOINYO ORASHA PRI SCH	2016	800,000.00
ISINON PRI SCHOOL	2017	800,000.00
ESUPETAI PRI SCHOOL	2018	800,000.00
ENKUTOTO PRI SCHOOL	2019	800,000.00
OLOLNGANAYIO PRI SCHOOL	2020	800,000.00
OLMUSAAKWA PRI SCH	2063	1,000,000.00
LETAARI PRI SCH	2292	800,000.00
ILTIRBEN PRI SCHOOL	2293	1,000,000.00
METIET PRI SCHOOL	2380	800,000.00
KEWET PRI SCHOOL	2382	800,000.00
POTORET PRI SCHOOL	2383	800,000.00
SOTOWET PRI SCHOOL	2384	800,000.00
BONTET PRI SCHOOL	2385	1,600,000.00
KOTOLIAN PRI SCHOOL	2387	837,931.00
ILUBI PRI SCH	2389	800,000.00
SOGOO PRI SCH	2388	800,000.00
ALFA DEVEELOOPERS-Nkoben Pri	2274	700,000.00
ALFA DEVEELOOPERS-Nkoben	2604	500,000.00
ALFA DEVEELOOPERS-Nkoben		1,800,000.00
MELELO SEC	258	450,000.00
THIKA MOTORS LTD	346	8,500,000.00
THIKA MOTORS LTD	1655	5,240,000.00
OLPUKOTI SEC	1657	2,000,000.00
OLKIRIAINE SEC	1658	2,000,000.00
OLKIRIAINE SEC- Re-Allocation	1658	500,000.00
NAISUDORI SEC	1659	800,000.00
NKARONI SEC	1661	2,000,000.00
APA INSURANCE LTD	2168	40,000.00
TENGECHA ESOIT SEC	2386	1,000,000.00

SAIRE SEC	2390	1,400,000.00
CHERONOK SEC SCHOOL	2391	1,600,000.00
OLOLOIPANGI SEC SCH	2381	800,000.00
OLORTE PRI SCH	1990	3,000,000.00
NGOSUANI SEC	2024	1,600,000.00
MORIJO DISPENSARY	1351	300,000.00
MORIO PRIMARY	1346	1,000,000
ESUPETAI PRI SCHOOL	1361	200,000
NKITINTI PRI SCH	1325	1,000,000
OLOMOROOJ PRI SC	1357	800,000
THIKA MOTORS LTD	1342	4,500,000
THIKA MOTORS LTD	1396	2,500,000
TOTAL		71,867,931.00

8 OTHER GRANTS AND OTHER PAYMENTS

WATER	OLKIRIAINE WATER PROJECT	1660	800,000.00
	NTUKA WATER PROJECT	2576	500,000.00
EMERGENCY	JITEGEMEE ZAIDI CONTRACTORS	1087/1089	600,000.00
	DICKSON KABAKA CONTRACTORS	1653	800,000.00
	ECOLYNKS CONSULTANTS-EIA	1090	300,000.00
	KOTOLIAN SEC SCHOOL	1086	1,000,000.00
	VARIOUS INSTITUTIONS (EDUCATION)	Various PVs	1,900,000.00
	DICKSON KABAKA CONTRACTORS	2098	200,000.00
	DICKSON KABAKA CONTRACTORS	2145	400,000.00
	TOTAL		5,200,000.00
BURSARY	VARIOUS INSTITUTIONS	Various PVs	16,000,000.00
		Various PVs	2,600,000.00
	TOTAL		18,600,000.00
AGRICULTURE	OLOLULUNGA COMMUNITY DAIRY PR		1,000,000.00
	TOTAL		1,000,000.00
SPORTS	BULLSEYE GEN SUPPLIES	2151	577,500.00
	TOTAL		577,500.00
ENVIRONMENT	BULLS EYE GENERAL SUPPLIES	237	470,000.00
	RIGYM CO LTD	2086	1,765,000.00
	TOTAL		2,235,000.00
ROADS	KERISON ENTERPRISES LTD	2065	2,995,000.00
	NALEPO CONTRACTORS	2570	700,000.00
	TOTAL		3,695,000.00
	TOTAL		32,607,500.00