

REPUBLIC OF KENYA



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OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
RONGAI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2017**



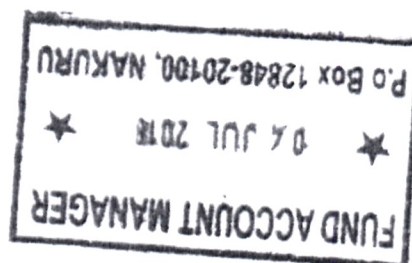
CONSTITUENCY DEVELOPMENT FUND- RONGAI CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2017

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



CONSTITUENCY DEVELOPMENT FUND – RONGAI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

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FUND ACCOUNT MANAGER
★ 04 JUL 2018 ★
P.o Box 12848-20100, NAKURU

CONSTITUENCY DEVELOPMENT FUND- RONGAI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 Chief Executive National government 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 *Rongai 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 2017 and who had direct fiduciary responsibility were:

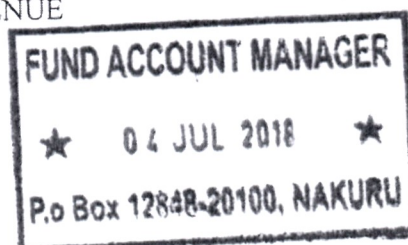
No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Kenneth K Kamau
3.	Accountant	Rahab W Mathu

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Rongai 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.

(a) Constituency Development Board Headquarters

P.O. Box 46682-00100
HARAMBEE PLAZA, 10TH FLOOR
JUNCTION OF HAILE SELASSIE AND UHURU AVENUE
Nairobi, KENYA



CONSTITUENCY DEVELOPMENT FUND- RONGAI CONSTITUENCY
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(b) Rongai CDF Contacts

RONGAI CONSTITUENCY CDF
KAMBI YA MOTO BULDING
NAKURU/RAVINE ROAD
P.O.BOX 12848-20100
NAKURU,KENYA

(c) Rongai CDF Bankers

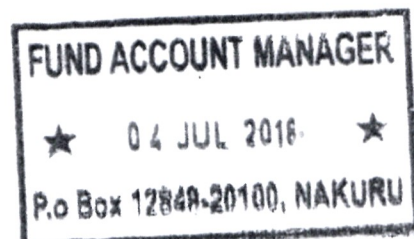
KENYA COMMECIAL BANK, NAKURU BRANCH
A/C NO.1101849169

(d) Independent Auditors

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

(e) Principal Legal Adviser

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



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

On behalf of Rongai Constituency NG-CDFC, i would like to express my sincere gratitude on the amount allocated to our constituency. During the financial year 2016/2017, the allocation was utilised on priority basis upon receiving money from the board. Rongai Constituency NG-CDF put more concern on:-

i) Education

As a way of eradicating poverty, we embarked mostly on education, we managed to build classrooms in various schools. We were also able to pay school fees as means of bursaries to various needy and orphan students.

ii) Security

Security was also a concern issue in our constituency; we managed to establish structures i.e. buildings and toilets within the constituency in various police post and stations. This will improve security and also working conditions of the security officers.

iii) Environment

As pertaining environment, we managed to plant trees and also took care of sanitation by building toilets in schools and public areas.

iv) Agriculture

In agriculture we managed to upgrade a cattle dip. The amount allocated to agriculture was only enough to cater for the same.

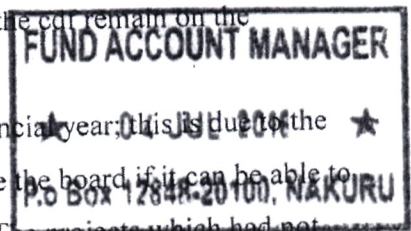
Following the petition to court concerning devolving cdf to the county, members were uncomfortable over the same. It is to the best of the members that the cdf remain on the constituency level where members are able to access it.

Some projects had not been implemented at the closure of the financial year. It is due to the delayed disbursement of funds from the board. I would like to urge the board if it can be able to disburse funds early so that projects can be implemented in time. The projects which had not been implemented are now on going.

There so many needy cases in our constituency hence the funds allocated are not enough to cater for the same. I am requesting the board to add the allocation to our constituency.

Sign.....

RICHARD MOINDI-CHAIRMAN NG-CDFC



CONSTITUENCY DEVELOPMENT FUND- RONGAI CONSTITUENCY
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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 Rongai Constituency Development Fund is responsible for the preparation and presentation of the Rongai CDF financial statements, which give a true and fair view of the state of affairs of the Rongai CDF for and as at the end of the financial year (period) ended on June 30, 2017. 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 Rongai 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, 2017, and of the CDF's financial position as at that date. The Accounting Officer charge of the Rongai 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.

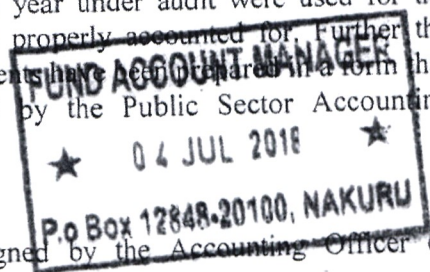
The Accounting Officer in charge of the Rongai CDF confirms that the CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the CDF's funds received during the year under audit were used for the eligible purposes for which 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 04 July 2018.



Fund Account Manager



Chairman CDFC

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 – RONGAI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Rongai Constituency set out on pages 5 to 15, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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 and Section 11 of the National Government Constituencies Development 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.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Rongai Constituency as at June 30, 2017, and (of) its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis).

In addition, as required by Article 229 (6) of the Constitution, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1. Stale Cheques

Examination of the bank reconciliation statement as at 30 June 2017 disclosed unrepresented cheques of Kshs.8,200,090.85. Out of this amount, cheques worth Kshs.2,103,722.55 drawn in favor of various payees were stale. It was not clear why the stale cheques were not written back to cash book or validated

In the circumstances, it was not possible to confirm the accuracy of the reported cash and cash equivalents balance of Kshs.9,002,364 in the statement of assets.

*Report of the Auditor-General on the Financial statement of National Government Constituencies Development Fund
Rongai Constituency for the year ended 30 June 2017*

2. Non acknowledgment of Bursary

An expenditure of Kshs.64,077,147 was incurred on other grants and other payments during the period under review. Out of this amount, an expenditure of Kshs.44,144,147 was incurred on bursary to Secondary Schools, Tertiary Institutions and Special Schools. However, no acknowledged letters/receipts were produced for audit for audit examination and it therefore not possible to ascertain whether the funds reached the intended beneficiaries.

In the circumstances, it was not possible to confirm the expenditure as a proper charge to public funds.

3. Unsupported Expenditure

An expenditure of Kshs.4,301,096 was incurred on committee expenses during the period under review. However, no attendance register was produced for audit examination and it was therefore not possible to confirm the attendance of the committee and its Subcommittee members in all the meetings held during the year.

In view of the above, the propriety of the expenditure could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Rongai Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no key audit matters to communicate in my report.

Other Audit Matter

1.0 Over Expenditure

The statement of receipts and payments for the year ended 30 June 2017 reported an expenditure on use of goods and services of Kshs.8,881,592 against a budget of Kshs.8,552,007. The Rongai National Government Constituencies Development Fund Committee (NG-CDFC) therefore exceeded the budget amount by Kshs.328,993 without approval.

No explanation was given for the over expenditure.

2.0 Lack of Risk Management Policy

During the period under review, the Rongai NG-CDFC did not have in place a customized Risk Management Policy as required by Treasury circular No. 3/2009 of 23 February 2009 and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks such as:

- Assessing the likelihood or occurrence of risks.
- Estimating the significance of risks.
- Identifying business risks relevant to financial reporting objectives.
- Deciding about actions to address those risks.

No explanation was given for failure to have a risk management policy in place.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Fund or cease operations, or have no realistic alternative but to do so.

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

Nairobi

13 August 2018

CONSTITUENCY DEVELOPMENT FUND- RONGAI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

III. STATEMENT OF RECEIPTS AND PAYMENTS

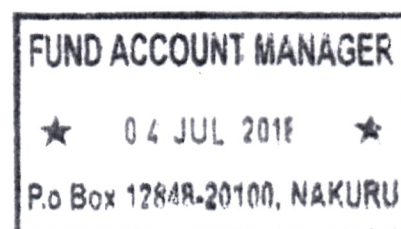
	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	81,896,551.70	110,142,423.00
TOTAL RECEIPTS		81,896,551.70	110,142,423.00
PAYMENTS			
Compensation of employees	2	1,902,926.00	1,522,903.00
Use of goods and services	3	8,881,592.00	7,654,160.00
Transfers to Other Government Units	4	54,400,000.00	30,175,862.00
Other grants and transfers	5	64,077,147.00	49,186,533.00
Acquisition of Assets	6	-	437,819.00
TOTAL PAYMENTS		129,261,665.00	89,021,377.00
(DEFICIT)/SURPLUS		(47,365,114.00)	21,121,046.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Rongai CDF financial statements were approved on 4 July 2018 and signed by:

Chairman - CDFC



Fund Account Manager



CONSTITUENCY DEVELOPMENT FUND- RONGAI CONSTITUENCY
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IV. STATEMENT OF ASSETS

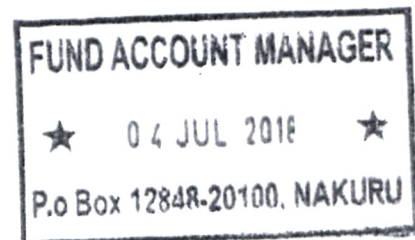
	Note	2016 - 2017 Kshs	2015 - 2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	7	9,002,364.00	56,367,478.00
TOTAL FINANCIAL ASSETS		9,002,364.00	56,367,478.00
REPRESENTED BY			
Fund balance b/fwd 1st July...	8	56,367,478.00	33,290,739.30
Surplus/ Deficit for the year		(47,365,114.30)	21,121,046.00
Prior year adjustments	9	-	1,955,692.00
NET LIABILITIES		9,002,364.00	56,367,478.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Rongai CDF financial statements were approved on 4 July 2018 and signed by:

Chairman - CDFC



Fund Account Manager



CONSTITUENCY DEVELOPMENT FUND- RONGAI CONSTITUENCY
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V. STATEMENT OF CASHFLOW

		2016 - 2017	2015 - 2016
Receipts for operating income			
Transfers from CDF Board	1	81,896,551.00	110,142,423.00
Other Receipts			
Payments for operating expenses			
Compensation of Employees	2	1,902,926.00	1,522,903.00
Use of goods and services	3	8,881,592.00	7,654,160.00
Transfers to Other Government Units	4	54,400,000.00	30,175,862.00
Other grants and transfers	5	64,077,147.00	49,186,533.00
Acquisition of Assets	6	-	437,819.00
Net cash flow from operating activities			
		129,261,665.00	88,583,558.00
CASHFLOW FROM INVESTING ACTIVITIES			
-			
Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(47,365,114.00)	21,121,046.00
Cash and cash equivalent at BEGINNING of the year			
		56,367,478.00	33,290,738.70
Cash and cash equivalent at END of the year			
	7	9,002,364.00	56,367,478.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Rongai CDF financial statements were approved on 6/30/17 2018 and signed by:

 Chairman CDFC


 Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND – RONGAI CONSTITUENCY
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I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

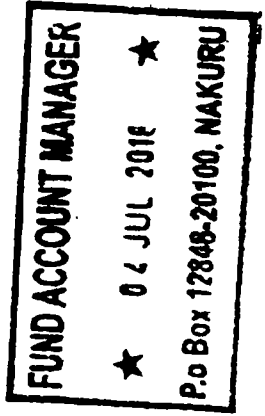
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,551.00		81,896,551.00	81,896,551.00	-	0%
	81,896,551.00	-	81,896,551.00	81,896,551.00	-	0%
PAYMENTS						
Compensation of Employees	1,650,000.00	225,637.00	1,875,637.00	1,902,926.00	27,289.00	110%
Use of goods and services	5,720,634.00	2,830,371.00	8,551,005.00	8,881,592.00	330,587.00	111%
Transfers to Other Government Units	34,150,000.00	33,975,220.00	68,125,220.00	54,400,000.00	13,725,220.00	80%
Other grants and transfers	40,374,916.00	18,578,866.00	58,953,782.00	64,077,147.00	5,483,365.00	108%
Social Security benefit	-	76,800.00	76,800.00	-	-	9%
Acquisition of Assets	-	240,781.00	240,781.00	-	-	0%
Other Payments	-	439,803.00	439,803.00	-	-	0%
TOTALS	81,895,550.00	56,367,478.00	138,263,028.00	129,261,665.00	8,526,564.00	-

The Rongai CDF financial statements were approved on 14/07 2018 and signed by:



Fund Account Manager

Chairman CDF



CONSTITUENCIES DEVELOPMENT FUND – RONGAI CONSTITUENCY
Reports and Financial Statements
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VII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *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

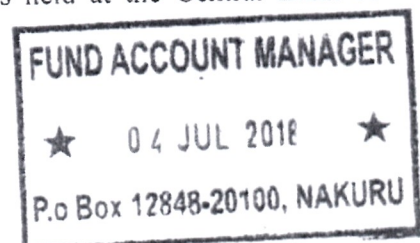
The *CDF* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *CDF*. In addition, the *CDF* recognises all expenses when the event occurs and the related cash has actually been paid out by the *CDF*.

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



CONSTITUENCIES DEVELOPMENT FUND – RONGAI CONSTITUENCY
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Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *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

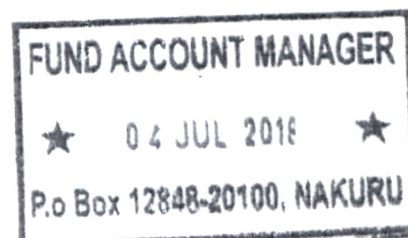
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *CDF's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment 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, 2017.



CONSTITUENCIES DEVELOPMENT FUND – RONGAI CONSTITUENCY
Reports and Financial Statements
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VIII. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

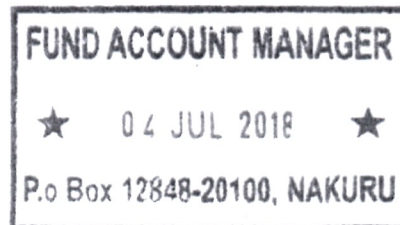
Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
CDF Board			
AIE NO 2016/2017/233	A829982	4,094,827.60	25,000,000.00
AIE NO 2016/2017/354	A855215	36,853,449.00	10,000,000.00
AIE NO 2016/2017/491	A855740	40,948,275.10	20,000,000.00
AIE NO		-	55,142,423.00
TOTAL		81,896,551.70	110,142,423.00

2 COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic wages of contractual employees	1,569,926.00	1,358,308.00
Gratuity	333,000.00	155,000.00
Other personnel payments	-	-
Total	1,902,926.00	1,513,305.00

3 USE OF GOODS AND SERVICES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Committee Expenses	4,301,096.00	3,699,214.00
Utilities, supplies and services	2,591,796.00	3,954,946.00
Domestic travel and subsistence	288,000.00	-
Printing, advertising and information supplies & services	405,000.00	-
Routine maintenance – vehicles and other transport equipment	1,295,700.00	-
Total	8,881,592.00	7,654,160.00



CONSTITUENCIES DEVELOPMENT FUND – RONGAI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

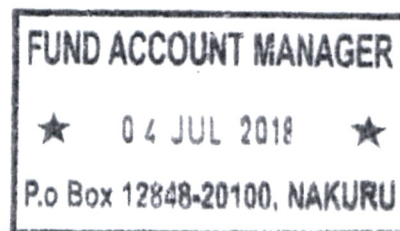
NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2016 - 2015
	Kshs	Kshs
Transfers to primary schools (see attached list)	42,700,000.00	24,075,862.00
Transfers to secondary schools (see attached list)	11,700,000.00	6,100,000.00
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	54,400,000.00	30,175,862.00

5 OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2016 - 2015
	Kshs	Kshs
Bursary – secondary schools (see attached list)	23,578,647.00	14,832,200.00
Bursary – tertiary institutions (see attached list)	19,630,500.00	6,787,833.00
Bursary – special schools (see attached list)	935,000.00	60,000.00
Mock & CAT (see attached list)	649,000.00	1,080,000.00
Water projects (see attached list)	1,600,000.00	12,400,000.00
Security projects (see attached list)	11,400,000.00	3,600,000.00
Sports projects (see attached list)	3,852,000.00	992,000.00
Environment projects (see attached list)	2,432,000.00	860,000
Emergency projects (see attached list)	850,000.00	-
Total	64,077,147.00	49,186,533.00



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

6 ACQUISITION OF ASSETS

Non Financial Assets

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Purchase of Vehicles and Other Transport Equipment	-	201,034.00
Purchase of Household Furniture and Institutional Equipment	-	52,485.00
Purchase of ICT Equipment, Software and Other ICT Assets	-	184,300.00
Total	-	437,819.00

7 Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	Kshs	Kshs
<i>Name of Bank, KCB Account No. 1101849169</i>	9,002,364.00	56,367,478.00
Total	9,002,364.00	56,367,478.00

FUND ACCOUNT MANAGER
 ★ 04 JUL 2018 ★
 P.o Box 12848-20100, NAKURU

CONSTITUENCIES DEVELOPMENT FUND – RONGAI CONSTITUENCY
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For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 BALANCES BROUGHT FORWARD

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	9,002,364.00	56,367,478.00
Cash in hand	-	-
Imprest	-	-
Total	9,002,364.00	56,367,478.00

9. PRIOR YEAR ADJUSTMENTS

	2016- 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	-	1,955,692.00
Cash in hand	-	-
Imprest	-	-
Total	-	1,955,892.00

FUND ACCOUNT MANAGER
 ★ 04 JUL 2018 ★
 P.o Box 12848-20100, NAKURU

CONSTITUENCIES DEVELOPMENT FUND – RONGAI CONSTITUENCY
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12. OTHER IMPORTANT DISCLOSURES

13: PMC account balances (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	-	-
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FUND ACCOUNT MANAGER
★ 04 JUL 2018 ★
P.o Box 12848-20100, NAKURU