

REPUBLIC OF KENYA



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REPORT

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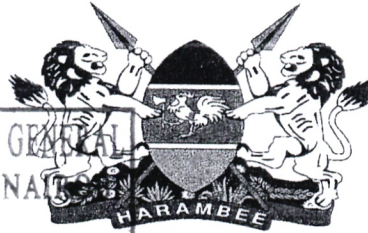
THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
- BARINGO CENTRAL CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2016**





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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
BARINGO CENTRAL CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	1
II. FORWARD BY THE CHAIRPERSON	3
III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES.....	4
IV. STATEMENT OF RECEIPTS AND PAYMENTS.....	5
V. STATEMENT OF ASSETS	6
VI. STATEMENT OF CASHFLOW.....	7
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	8
VIII. SIGNIFICANT ACCOUNTING POLICIES.....	10
IX. NOTES TO THE FINANCIAL STATEMENTS.....	12
X. ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER.....	19

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (NGCDF) was set up under the NGCDF Act, 2003 now repealed by the NGCDF Act, 2013.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 is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

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

- i. Constituencies Development Fund Board (NGCDFB)
- ii. NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	David Okoma
3.	Accountant	Lucas Okech

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Baringo Central Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) BARINGO CENTRAL NGCDF Headquarters

P.O. Box 546 -30400
KABARNET.
JAMABABA BUILDING
KENYA

(f) BARINGO CENTRAL NG-CDF Contacts

Telephone: (254) 720130252
E-mail: cdfbaringocentral@cdf.go.ke
Website: www.go.ke

(g) BARINGO CENTRAL NG-CDF Bankers

1. Kenya Commercial Bank
Kabarnet branch
P.O BOX 175
KABARNET
Account number: 1103775839

(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

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

The NGCDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NGCDF have improved the Education and Security infrastructures of Baringo Central.

However there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approved of proposals and reallocations

The NGCDFCs wish that the issues of having the project on going for more than 2years be stopped and the NGCDF board to reduce the rate of staff turnovers in Constituencies i.e. FAM transfers.

Sign. 

CHAIRPERSON NG-CDFC

III. STATEMENT OF NG-CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government 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.

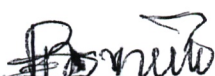
The Accounting Officer in charge of the *Baringo Central NG-CDF* is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG- CDF for and as at the end of the financial year (period) ended on June 30, 2016.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

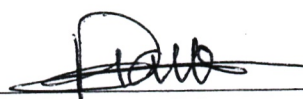
The Accounting Officer in charge of the *Baringo Central NG-CDF* confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF's funds received during the year under audit were used for the eligible 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 Baringo Central NG-CDF's financial statements were amended and signed by the Accounting Officer on 20/6/2017.



Chairperson



Fund Account Manager



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - BARINGO CENTRAL CONSTITUECY 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 - Baringo Central Constituency set out on pages 5 to 19 which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, 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. 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

The Fund Manager of National Government Constituencies Development Fund - Baringo Central Constituency 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 the 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 provision of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229 of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the audit 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 Fund's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by 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 qualified audit opinion.

Basis for Qualified Opinion

1.0 Transfers to Government Entities

Included under the transfer to government entity of Kshs.23,182,759 during the year is a disbursement of Kshs.7,500,000 to various secondary schools for constructions of classrooms and laboratories which were noted to be labour based. However, the procurement process that was used to award contracts for supply of materials and engaging labourers was not explained. Further, projects were not inspected at various stages of construction to ensure compliance with the required technical standards and specifications in the bills of quantities.

An additional Kshs.960,100 was spent on the 2015/2016 mock exams conducted by Kenya Primary Schools Head Teachers Association Kabarnet. Except for the budget attached to the payment voucher, no other supporting documents were provided to support this expenditure.

In the circumstance, the disbursement of Kshs.7,500,000 to various schools was not properly accounted for.

2.0 Unsupported Emergency Expenditure

Included in other grants and payment of Kshs.19,748,354 is a sum of Kshs.5,767,647 which was set aside for emergencies, out of which Kshs.2,285,000 was spent during the year under review. Kshs.600,000 was used for completion of Kaboe water tank, Kshs.400,000 for rehabilitation of Chebao road, Kshs.200,000 for construction of teacher's toilet at Bukwanin Primary School and Kshs.150,000 for Kituro Chiefs Office toilet. However, these payments were not supported by bills of quantities indicating the nature of activities to be undertaken and at what cost. Expenditure returns were not provided therefore the procurement process could not be authenticated. In addition, these projects were not certified to meet the required technical standards.

Under the circumstances, the accountability of these funds was therefore doubtful.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Baringo 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 comply with the National Government Constituencies Development Fund Act, 2015.

Other Matter

Budget Performance

The summary statement of appropriation recurrent and development combined indicates a total expenditure for the year of Kshs.46,336,637 against a budgeted expenditure of Kshs.203,538,985. This translated to an absorption rate of 23%. This implied that the constituency was denied the services meant to be derived from the budget.

Receipt	Final Budget	Actual Expenditure	Variance	Percentage % of Utilization
RECEIPTS				
Transfer from CDF Board	203,538,985.54	57,595,976.54	145,943,009	
Other Receipts				
PAYMENTS				
Compensation of employees	2,288,160	963,035	1,325,125	42
Use of goods and services	9,575,390.54	730,148.10	8,845,242.44	8
Committee expenses	5,436,000	1,100,950	4,335,050	20
Transfer to other government units	72,487,931	23,182,759	49,305,172	32
Other grants and transfers	80,832,304	19,748,345.60	61,083,958.40	24
Social security benefits	19,200	4,800	14,400	25
Acquisition of Assets	11,800,000	606,600	11,193,400	5
Other payments	21,100,000	-	21,100,000	0
TOTALS	203,538,985.54	46,336,637.70	157,202,347.84	23



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

Nairobi


28 August 2017

NG-CONSTITUENCY DEVELOPMENT FUND- BARINGO CENTRAL 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	50,011,094.00	51,969,869.80
Proceeds from Sale of Assets		-	-
Other Receipts		-	-
TOTAL RECEIPTS		<u>50,011,094.00</u>	<u>51,969,869.80</u>
PAYMENTS			
Compensation of Employees	2	1,016,835.00	636,339.20
Use of goods and services	3	1,831,098.10	7,232,824.95
Transfers to Other Government Units	4	23,182,759.00	7,800,000.00
Other grants and transfers	5	19,748,345.60	36,762,940.70
Acquisition of Assets	6	606,600.00	60,000.00
Other Payments	7	-	-
TOTAL PAYMENTS		<u>46,385,637.70</u>	<u>52,492,104.85</u>
SURPLUS/DEFICIT		<u><u>3,625,456.30</u></u>	<u><u>(522,235.05)</u></u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BARINGO CENTRAL NG-CDF financial statements were amended on 20/6/2017 and signed by:



Chairperson – NG-CDFC



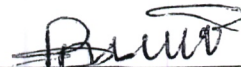
Fund Account Manager

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

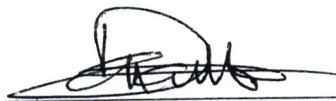
V. STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	8A	11,210,338.84	7,584,882.00
Cash Balances (cash at hand)	8B	-	-
Outstanding Imprests			
TOTAL FINANCIAL ASSETS		11,210,338.84	7,584,882.00
REPRESENTED BY			
Retention			
Fund balance b/fwd	9	7,584,882.54	8,107,117.59
Surplus/Deficit for the year		3,625,456.30	(522,235.05)
Prior year adjustments	10	-	-
NET FINANCIAL POSITION		11,210,338.84	7,584,882.54

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BARINGO CENTRAL NG- CDF financial statements were amended on 20/6/2017 and signed by :



Chairperson – NG-CDFC



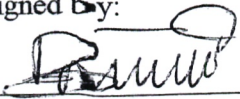
Fund Account Manager

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

VI. STATEMENT OF CASHFLOW

		2015 - 2016	2014 - 2015
Receipts for operating income			
Transfers from CDF Board	1	50,011,094.00	51,969,869.80
Other Receipts		-	-
Payments for operating expenses			
Compensation of Employees	2	1,016,835.00	636,339.20
Use of goods and services	3	1,831,098.10	7,232,824.95
Transfers to Other Government Units	4	23,182,759.00	7,800,000.00
Other grants and transfers	5	19,748,345.60	36,762,940.70
Other Payments	7	-	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		4,232,056.30	(462,235.05)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets	6	(606,600.00)	(60,000.00)
Net cash flows from Investing Activities		(606,600.00)	(60,000.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		3,625,456.30	(522,235.05)
Cash and cash equivalent at BEGINNING of the year	9	7,584,882.84	7,942,117.59
Cash and cash equivalent at END of the year		11,210,338.84	7,584,882.54

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The BARINGO-CENTRAL NG- CDF financial statements were amended on 20/6/ 2017 and signed by:



Chairperson NG- CDFC



Fund Account Manager

NG-CONSTITUENCY DEVELOPMENT FUND- BARINGO CENTRAL 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	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	105,931,915.00	97,607,070.54	203,538,985.54	57,595,976.54	145,943,009.00	
Other Receipts						
PAYMENTS						
Compensation of Employees	1,246,800.00	1,041,360.00	2,288,160.00	963,035.00	1,325,125.00	42
Use of goods and services	4,609,871.00	4,965,519.54	9,575,390.54	730,148.10	8,845,242.44	8
Committee Expenses	2,868,000.00	2,568,000.00	5,436,000.00	1,100,950.00	4,335,050.00	20
Transfers to Other Government Units	35,850,000.00	36,637,931.00	72,487,931.00	23,182,759.00	49,305,172.00	32
Other grants and transfers	44,950,044.00	35,882,260.00	80,832,304.00	19,748,345.60	61,083,958.40	24
Social Security Benefits	7,200.00	12,000.00	19,200.00	4,800.00	14,400.00	25
Acquisition of Assets	2,800,000.00	9,000,000.00	11,800,000.00	606,600.00	11,193,400.00	5
Other Payments	13,600,000.00	7,500,000.00	21,100,000.00	-	21,100,000.00	0
TOTALS	105,931,915.00	97,607,070.54	203,538,985.54	46,336,637.70	157,202,347.84	23

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

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

- i. *Most of the projects are under significantly underutilized (Below 50%) because there was delay on receipt of funds from NG-CDF Board hence delay in implementation of NG-CDF projects*

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

The BARINGO CENTRAL NG-CDF financial statements were amended on 20/6/2017 and signed by:



Chairperson NG- CDFC



Fund Account Manager

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

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

SIGNIFICANT ACCOUNTING POLICIES (Continue)

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

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

NG-CONSTITUENCY DEVELOPMENT FUND- BARINGO CENTRAL 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
		Kshs	Kshs
CDF Board			
AIE NO. A750209	-		41,969,869.80
AIE NO. A759650	-		10,000,000.00
AIE NO. A796022	-	40,011,094.00	-
AIE NO. A825584		10,000,000.00	
(other constituency e.g. parent constituency)		-	-
TOTAL		51,011,094.00	51,969,869.80

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

a. OTHER RECEPTS

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

2. COMPENSATION OF EMPLOYEES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic wages of contractual employees	678,835.00	636,339.20
Basic wages of casual labour	110,000.00	-
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	4,800.00	-
Employer contributions	-	-
Gratuity	223,200.00	-
Other personnel payments	1,016,835.00	636,339.20
Total		

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	-	-
Office Rent	-	-
Communication, supplies and services	39,494.00	77,000.00
Domestic travel and subsistence	132,250.00	580,000.00
Printing, advertising and information supplies & services	-	1,000,000.00
Rentals of produced assets	-	-
Training expenses	-	1,016,500.00
Hospitality supplies and services	17,740.00	129,425.00
Other committee expenses	835,950.00	1,107,500.00
Committee allowance	265,000.00	1,340,000.00
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	12,995.00	205,475.10
Fuel, oil & Lubricants	350,000.00	1,180,000.00
Routine maintenance – vehicles and other transport equipment	158,769.10	533,524.85
Routine maintenance – other assets		
Other Operating expenses	18,900.00	63,400.00
Total	1,831,098.10	7,232,824.95
TOTAL	1,831,098.10	7,232,824.95

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

4. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	10,700,000.00	4,600,000.00
Transfers to secondary schools (see attached list)	7,500,000.00	2,500,000.00
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	4,982,759.00	700,000.00
TOTAL	23,182,759.00	7,800,000.00

5. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016	2014- 2015
	Kshs	Kshs
Bursary – secondary schools (see attached list)	12,660,000.00	16,578,000.00
Bursary – tertiary institutions (see attached list)	-	-
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	650,000.00	85,000.00
Water projects (see attached list)	-	3,084,967.50
Agriculture projects (see attached list)	165,230.00	2,348,870.00
Electricity projects (see attached list)	-	1,400,000.00
Security projects (see attached list)	1,265,000 .00	200,000.00
Roads projects (see attached list)	-	300,000.00
Sports projects (see attached list)	2,723,115.60	7,137,529.20
Environment projects (see attached list)	-	808,574.00
Emergency projects (see attached list)	2,285,000.00	4,820,000.00
Total	19,748,345.60	36,762,940.70

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. ACQUISITION OF ASSETS

Non Financial Assets

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	606,600.00	60,000.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	606,600.00	60,000.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2015 - 2016	2014 – 2015
	Kshs	Kshs
<i>KCB Kabarnet Branch A/C NO: 1103775839(Kshs.)</i>	11,210,338.84	7,584,882.54
	-	-
	-	-
Total	11,210,338.84	7,584,882.54

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. BALANCES BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	7,584,882.54	7,942,117.59
Cash in hand	-	-
Imprest	-	-
Total	7,584,882.54	7,942,117.59

[Provide short appropriate explanations as necessary]

10. ADDITIONAL IMPORTANT DISCLOSURES ON APPROPRIATION ADJUSTMENTS

	2015 - 2016	
	Kshs	
Cash book balances	7,584,882.54	-
Balances not disbursed by CDF board	90,022,188.00	-
Total	97,607,070.54	-

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

ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings	74,259.00	74,259.00
ICT Equipment, Software and Other ICT Assets	311,790.00	311,790.00
Other Machinery and Equipment	3,567,390.24	3,567,390.24
Heritage and cultural assets		
Intangible assets		
Total	3,953,439.24	3,953,439.24

