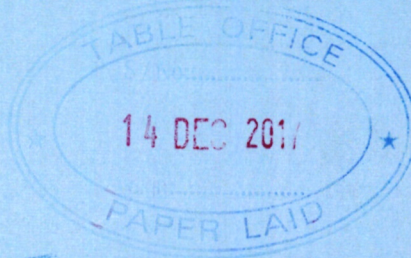


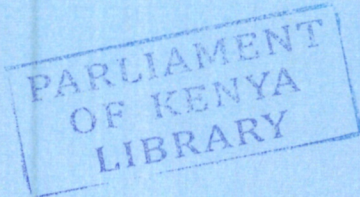
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



Paper Laid on the Table of the House by the Leader of the Majority Party on



REPORT

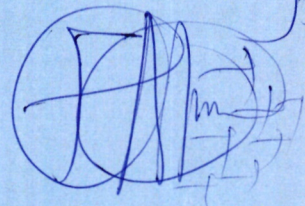
OF

THE AUDITOR-GENERAL

ON

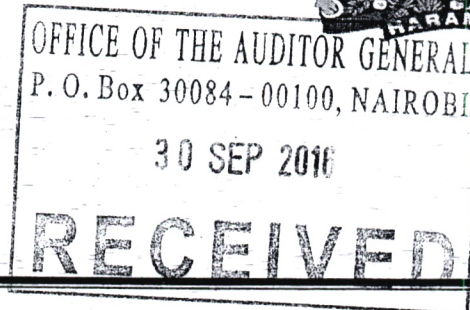
Thursday 14<sup>th</sup> December 2017 during the Special Morning Sitting

THE FINANCIAL STATEMENTS OF NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND BOMET EAST CONSTITUENCY



FOR THE YEAR ENDED 30 JUNE 2016





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**CONSTITUENCY DEVELOPMENT FUND- BOMET EAST CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

ENT FUND - BOMET EAST CONSTITUENCY

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

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDFA) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

**(b) Key Management**

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

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

**(c) Fiduciary Management**

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Naftali K. silas
3.	Accountant	Mrs. Ikiara

**(d) Fiduciary Oversight Arrangements**

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

MENT FUND – BOMET EAST CONSTITUENCY

ents

Headquarters

**CONSTITUENCY DEVELOPMENT FUND – BOMET EAST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2016**

**(f) BOMET EAST CDF Contacts**

Telephone: 0724988640

E-mail: [bometeastcdf@yahoo.com](mailto:bometeastcdf@yahoo.com)

**(g) BOMET EAST NG-CDF Bankers**

1. EQUITY BANK  
BOMET branch  
BOMET, Kenya

**(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 BOMET EAST CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NG-CDFC)**

Bomet East National Government constituency development fund committee is a committee constituted under section 43(1) of the CDF Act 2015 and is charged with the responsibility of managing the funds disbursed to the constituency under the Act. The constituency is located in Bomet County in the south Rift region of the former Rift valley province in the republic of Kenya. The constituency is in Longisa sub-county which is further sub- divided into the following wards, Kembu , Chemaner , Kiprerer , Merigi and Longisa. The projects for the year under review were equitably distributed in all the wards in the constituency as per the needs prioritised by the constituents during public participation meetings conducted in all the wards in accordance with the NG-CDF act and the constitution of Kenya 2010.

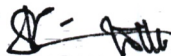
All of the ksh.119M allocated to the constituency in the 2015/16 financial year was received during the year. The constituency achieved satisfactory funds absorption rates of over 90% in all the sectors during the financial year under review.

Key achievements during the year were in the education and education bursaries sector. In education, over 140 educational institutions had their physical infrastructures improved during the year. Among the challenges facing the fund include the devolution of key technical departments' e.g. public works among others to the county government hence posing a major challenge in accessing technical advice during implementation of projects.

Other issues relate to the uncertainty of the future of the fund due to lawsuits instituted against the fund by civil society groups.

It is my sincere hope that the excellent working relations with key departments critical to the implementation of our programs will be enhanced. Finally I would like to thank most sincerely the Hon MP, the district accountant Bomet district treasury and her staff for their support during the year without which we would not have achieved the results we have attained

*Signed*



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**Peter Rono Chairman Bomet East NG- CDFC**



## CONSTITUENCY DEVELOPMENT FUND – BOMET EAST CONSTITUENCY

### Reports and Financial Statements

For the year ended June 30, 2016

### III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government CDF shall prepare financial statements in respect of that CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Bomet East CDF is responsible for the preparation and presentation of the CDF's financial statements, which give a true and fair view of the state of affairs of the CDF for and as at the end of the financial year 2015-2016 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 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 Bomet East 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, 2016, and of the CDF's financial position as at that date. The Accounting Officer in charge of the Bomet East 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 Bomet East 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 20<sup>th</sup> September 2016.



CDFC CHAIRMAN



FUND ACCOUNT MANAGER

# 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 – BOMET EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Bomet Constituency set out on pages 7 to 29, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

#### **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 47 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 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229 (7) of the constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed 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

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

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 of disclaimer of opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an opinion.

## **Basis for Disclaimer of Opinion**

### **1.0 Inaccurate Opening Balances**

The statement of financial assets and the cash flow statement reflects opening cash and bank balance Kshs13,016,320 while the correct comparable balance as per the audit report of the financial year 2014/2015 was Kshs.16,089,642 leading to an unreconciled difference of Kshs.3,073,322. Further, the cash flow statement and the statement of assets reflects unexplained adjustments for the year amounting to Kshs.12,181,682. The details of the bank accounts balance at Note 14 to the financial statements only reflects a bank account balance without any other verifiable information.

In the circumstances t, the accuracy of the net assets and cash and cash equivalent balances as at 30.06.2016 cannot be confirmed.

### **2.0 Understatement of Transfers from Constituency Development Fund Board**

The statement of receipts and payments for the year ended 30 June 2016 reflects transfers from Constituency Development Fund Board of Kshs.119,541,117. However, a perusal of the bank statements revealed receipts amounting to kshs.129,541,000 resulting in a difference of Kshs.10,000,000. On further examination of equity bank account statements, it was noted that a cash transfer of Kshs.10,000,000 on 26 August .2015 was not supported with a copy of the Authority to incur Expenditure (AIE). Further, the transfer was not included as part of the receipts for year. No explanation was given for this anomaly. Transfers from the accuracy of the balance for CDF Board were therefore understated by Kshs.10,000,000 and in the circumstances the figure for transfers received from CDF Board during the year under review cannot be confirmed.

### **3.0 Understatement of Employees Cost**

The statement of receipt and payment reported a balance of Kshs.2,734,135 on Compensation of Employees in the financial year 2015/2016. However, schedules/ payrolls and payment vouchers supporting the expenditure on employee costs presented for audit amounted to Kshs.2,902,383 leading to a variance of Kshs.168,248. As a result, the financial statement figure was understated by Kshs.168,248 and thus did not reflect the correct position.

#### **4.0 Use of Goods and Services**

The financial statements reported a balance of Kshs.13,119,477 on use of goods for the financial year 2015/2016. However, according to the summary statement of appropriation, the budgeted amount was Kshs.5,866,581 and therefore actual expenditure exceeded the budget by Kshs.7,252,896. Further, was schedules supporting the expenditure on use of goods were not provided for audit or an explanation provided for the over-expenditure. As a result therefore, Kshs.13,119,477 expended on Use of Goods and Services cannot be confirmed to have been fairly stated.

#### **5.0 Bank Reconciliation**

Examination of the bank reconciliation statement disclosed the following unsatisfactory matters:

- The bank reconciliation statement as at 30 June 2016 reflects unrepresented cheques totaling Kshs 23,681,403. Out of this amount, cheques totaling Kshs.498,410 had become stale by 30 June 2016. It is not clear why the stale cheques were not written back to the cash book.
- The bank reconciliation statement also reflects payments in bank not yet recorded in cash book totaling Kshs.1, 422,680 it is similarly not clear why the amount were not regularized in the cash book.
- Further, The bank reconciliation statement further reflects receipts totaling Kshs.541,117.00 in bank statement which have not been recorded in the cash book. No explanation was given for non-recording of the same in the cashbook.

In the circumstance therefore, the cash and bank balances as at 30 June 2016 cannot be ascertained.

#### **5.0 Purchase of Land**

Examination of payment vouchers revealed that Kshs.1,800,000 was incurred to purchase land for establishment of new primary schools. However, further perusal of the supporting documents showed that only 0.25 of an acre was reported to have been purchased although there were no title deeds to authenticate the acreage. The Ministry of Education requires a minimum 0.5 of an acre to build a school in that area. Further, the CDFC did not request for the valuation of the property before the expenditure was incurred. As a result, since the parcel purchased does not meet the required acreage, the school may never be registered and this could thus deny the community the intended benefits of the proposed school. Further, the transaction may eventually lead to loss of public funds as the parcel may never be put into use.

#### **6.0 The Summary Statement of Appropriation Recurrent and Development**

The summary statement of appropriation reflects final transfers from CDF Board budget of Kshs.132,557,437. Further, it reflects actual receipts as Kshs.132,557,437 but a perusal of the AIEs, cash book and bank statements revealed actual receipts of Kshs.145,630,761

which comprised of transfers during the year of Kshs.129,541,000 and cash balance brought forward of Kshs.16,089,642. This has lead to a variance of Kshs.13,073,324 between the statement and AIE records and as a result, the summary statement of appropriation does not reflect the correct figure of receipts.

## 7.0 Budget Performance Analysis- Under and Over Expenditure on Development Projects

Review of the statement of budget appropriation revealed 112% overall budget utilization. Development projects recorded significant under expenditure. Details are as follows:

Development Project	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Under Expenditure	Over statement	Budget Utilization
Transfer to other Government Units	77,800,941.00	77,457,118.00	(343,823.00)		99.6%
Other grants and Transfers	31,800,565.00	45,585,194.00		13,784,629.00	143%
<b>Total</b>	<b>109,601,506.00</b>	<b>123,042,312.00</b>		<b>13,440,806.00</b>	<b>112.3%</b>

Transfer to other Government units revealed an aggregate budget underutilization of Kshs.343, 823.00 or 0.4% while other grants and transfers showed over expenditure of Ksh13, 784,629.00 equivalent to budget utilization of 143%.

### 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**

**20 November 2017**

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

**I. STATEMENT OF RECEIPTS AND**

**PAYMENTS**

	Note	2015 - 2016	2014 - 2015
		Kshs	Ks
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	119,541,117	102,764,510
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
<b>TOTAL RECEIPTS</b>		<b>119,541,117</b>	<b>102,764,510</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,734,135	1,622,279
Use of goods and services	5	13,119,477	8,541,128
Transfers to Other Government Units	6	77,457,118	71,299,800
Other grants and transfers	7	45,585,194	32,948,422
Acquisition of Assets	8	2,600,000	8,358,000
Other Payments	9	2,710,000	29,980
<b>TOTAL PAYMENTS</b>		<b>144,205,924</b>	<b>122,799,609</b>
<b>SURPLUS/DEFICIT</b>		<b>(24,664,807)</b>	<b>(20,035,099)</b>

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

		Kshs	Kshs
<b>II. STATEMENT OF FINANCIAL ASSETS</b>			
	Note	2015 - 2016	2014 - 2015
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	231,555	13,016,320
Cash Balances (cash at hand)	10B	-	-
Outstanding Imprests	11	301,640	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>533,195</b>	<b>13,016,320</b>
<b>REPRESENTED BY</b>			
Retention	12		
Fund balance b/fwd 1st July.2015	13	13,016,320	33,051,419
Surplus/Defict for the year		(24,664,807)	(20,035,099)
Prior year adjustments	14	12,181,682	-
<b>NET LIABILITIES</b>		<b>533,195</b>	<b>13,016,320</b>

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

**CASH FLOW STATEMENT**

		<b>2015 - 2016</b>	<b>2014 - 2015</b>
Receipts for operating income			
Transfers from CDF Board	1	119,541,117	102,764,510
Other Receipts	3	-	-
		119,541,117	102,764,510
Payments for operating expenses			
Compensation of Employees	4	2,734,135	1,622,279
Use of goods and services	5	13,119,477	8,541,128
Transfers to Other Government Units	6	77,457,118	71,299,800
Other grants and transfers	7	45,585,194	32,948,422
Other Payments	9	2,710,000	29,980
		141,605,924	114,441,609
Adjusted for:			
Adjustments during the year	14	12,181,682	
Net cash flow from operating activities		(9,883,125)	(11,677,099)
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(2,600,000)	8,358,000
Net cash flows from Investing Activities		(2,600,000)	8,358,000
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(12,483,125)</b>	<b>(3,319,099)</b>
Cash and cash equivalent at BEGINNING of the year	13	13,016,320	1,633,419
Cash and cash equivalent at END of the year		533,195	13,016,320



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

<b>TRIAL BALANCE AS AT 30TH JUNE 2016</b>			
		<b>DR</b>	<b>CR</b>
<b>Cash and Cash equivalents</b>			
	Bank Balances	231,555	
	Cash Balances	-	
	Outstanding Imprest	301,640	
<b>Payments</b>			
	Compensation of Employees	2,734,135	
	Use of goods and services	13,119,477	
	Committee Expenses		
	Transfers to Other Government Units	77,457,118	
	Other grants and transfers	45,585,194	
	Social Security Benefits	-	
	Acquisition of Assets	2,600,000	
	Other Payments	2,710,000	
<b>Receipts</b>			
	Transfers from the Board		119,541,117
	Proceeds from sale of assets		-
	Others receipts		-
	Prior Year Adjustment		12,181,682
	<b>Fund Balance b/f</b>		13,016,320
	<b>TOTAL</b>	<b>144,739,119</b>	<b>144,739,119</b>

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

**STATEMENT OF  
APPROPRIATION**

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
<b>RECEIPTS</b>						
Transfers from CDF Board	109,541,117	23,016,320	132,557,437	132,557,437	-	100.0
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
<b>TOTAL</b>	<b>109,541,117</b>	<b>23,016,320</b>	<b>132,557,437</b>	<b>132,557,437</b>	-	
<b>PAYMENTS</b>						
Compensation of Employees	2,175,480	-	2,175,480	2,734,135		125.9
Use of goods and services	2,850,261	3,016,320	5,866,581	13,119,477		223.6
Transfers to Other Government Units	56,850,000	15,800,000	82,150,000	77,457,118	4,692,882	94.3
Other grants and transfers	41,626,035	4,200,000	45,826,035	45,585,194	240,841	99.5
Acquisition of Assets				2,600,000	(2,600,000)	#DIV
Other Payments	6,039,341	23,016,320	29,055,661	2,710,000	26,345,661	
<b>TOTAL</b>	<b>109,541,117</b>	<b>23,016,320</b>	<b>132,557,437</b>	<b>144,205,924</b>		

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

**NOTES TO THE  
FINANCIAL  
STATEMENTS**

<b>GFS CODES</b>				
<b>1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
		AIE NO...		
<b>1330407</b>	Normal Allocation	825669	45,541,117.00	24,268,778
		825507	15,000,000.00	9,707,511
		820704	29,000,000.00	-
		820531	10,000,000.00	3,500,000
		724197	10,000,000.00	28,268,778
		724064	10,000,000.00	5,768,778
<b>1330408</b>	Conditional grants	<b>TOTAL</b>	<b>119,541,117.00</b>	<b>-</b>
		AIE NO...	119,541,117	
<b>1330409</b>	Receipt from other Constituency	AIE NO...	-	
	<b>TOTAL</b>		<b>119,541,117</b>	<b>71,513,845</b>
<b>2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>				
<b>3510000</b>	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
<b>3510202</b>	Receipts from the Sale of Buildings		-	
<b>3510601</b>	Receipts from the Sale of Vehicles and Transport Equipment			
<b>3510801</b>	Receipts from the Sale Plant Machinery and Equipment			

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

	Receipts from the Sale of office and general equipment			
3510803				
		<b>Total</b>		
1400000	<b>3 OTHER RECEIPTS</b>			
	<b>Description</b>	<b>2015 - 2016</b>	<b>2014 - 2015</b>	
		<b>Kshs</b>	<b>Kshs</b>	
1410107	Interest Received	-	-	
1410405	Rents	-	-	
1420601	Interest Received	-	-	
	Other Receipts Not Classified Elsewhere (specify)			
1450207		-	-	
	<b>Total</b>			
2110000	<b>4 COMPENSATION OF EMPLOYEES</b>			
	<b>Description</b>	<b>2015 - 2016</b>	<b>2014 - 2015</b>	
		<b>Kshs</b>	<b>Kshs</b>	
2110201	Basic wages of contractual employees	2,479,532		
2110202	Basic wages of casual labour			
	Personal allowances paid as part of salary			
2110301	House allowance			
2110314	Transport allowance			
2110320	Leave allowance			

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

2110326	Other personnel payments			
2120101	Employer contribution to NSSF		22,900	
2710120	gratuity		231,703	
	<b>Total</b>		<b>2,734,135</b>	
<b>2200000</b>	<b>5 USE OF GOODS AND SERVICES</b>			
	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
2210100	Utilities, supplies and services		8,139,120	
2210104	Office rent		125,000	
2210200	Communication, supplies and services			
2210300	Domestic travel and subsistence			
2210500	Printing, advertising and information supplies & services		196,736	
2210600	Rentals of produced assets			
2210700	Training expenses			
2210800	Hospitality supplies and services			
2210802	Other committee expenses		744,750	
2210809	Committee allowance		3,913,872	
2210900	Insurance costs		-	
2211000	Specialised materials and services		-	

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

2211100	Office and general supplies and services			
2211200	Fuel ,oil & lubricants			
2211300	Other operating expenses			
2220100	Routine maintenance – vehicles and other transport equipment			
2220200	Routine maintenance – other assets			
	<b>Total</b>		<b>13,119,477</b>	-
2630200	<b>6 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>			
	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
2630204	Transfers to primary schools		36,700,000	
2630205	Transfers to secondary schools		30,900,000	
2630206	Transfers to Tertiary institutions		9,000,000	
2630207	Transfers to Health institutions		857,118	
	<b>TOTAL</b>		<b>77,457,118</b>	
2640000	<b>7 OTHER GRANTS AND OTHER PAYMENTS</b>			
	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>

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

		Kshs	Kshs
2640101	Bursary -Secondary	6,000,000	
2640102	Bursary -Tertiary	27,447,478	
2640104	Bursary-Special schools		
2640105	Mocks & CAT	-	
2640504	water	400,000	
2640505	Agriculture (food security)	1,687,050	
2640506	Electricity projects		
2640507	Security	500,000	
2640508	Roads	4,793,500	
2640509	Sports	1,057,500	
2640510	Other capital grants and transfer (environment)		
2640200	Emergency Projects (specify)	3,699,666	
	<b>Total</b>	<b>45,585,194</b>	
<b>3100000</b>	<b>8 ACQUISITION OF ASSETS</b>		
	<u>Non Financial Assets</u>	<b>2015 - 2016</b>	<b>2014 - 2015</b>
		<b>Kshs</b>	<b>Kshs</b>
3110102	Purchase of Buildings	-	-
3110202	Construction of Buildings	2,600,000	
3110302	Refurbishment of Buildings	-	-
3110701	Purchase of Vehicles	-	-

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

3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of Office furniture and fittings		-	-
3111002	Purchase of computers ,printers and other IT equipments		-	-
111005	Purchase of photocopier		-	-
3111009	Purchase of other office equipments		-	-
3111112	Purchase of soft ware		-	-
3130101	Acquisition of Land		-	-
	<b>Total</b>		<b>2,600,000</b>	-
	<b>9 Other Payments</b>			
	environment		1,710,000	-
	capacity building		1,000,000	-
	specify		-	-
	<b>TOTAL</b>		<b>2,710,000</b>	-
	<b>10A: Bank Balances (cash book bank balance)</b>			
	<b>Name of Bank, Account No. &amp; currency</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
		<b>Account Number</b>	<b>Kshs (30/6/2016)</b>	<b>Kshs (30/6/2015)</b>
	equity bank Bomet branch		231,555	
		1220299336127		
			-	-



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

		-	-
<b>Total</b>		<b>231,555</b>	-
<b>10B: CASH IN HAND)</b>			
		<b>2015 - 2016</b>	<b>2014 - 2015</b>
		<b>Kshs (30/6/2016)</b>	<b>Kshs (30/6/2015)</b>
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
<b>Total</b>		-	-

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

**NOTES TO THE FINANCIAL STATEMENTS**

<b>I. NOTES TO THE FINANCIAL STATEMENTS</b>				
<b>GFS CODES</b>				
	<b>1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>			
	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
		<b>AIE NO...</b>		
<b>1330407</b>	Normal Allocation	825669	45,541,117.00	24,268,778
		825507	15,000,000.00	9,707,511
		820704	29,000,000.00	-
		820531	10,000,000.00	3,500,000
		724197	10,000,000.00	28,268,778
		724064	10,000,000.00	5,768,778
<b>1330408</b>	Conditional grants	<b>TOTAL</b>	<b>119,541,117.00</b>	-
		AIE NO...	119,541,117	
<b>1330409</b>	Receipt from other Constituency	AIE NO...	-	
	<b>TOTAL</b>		<b>119,541,117</b>	<b>71,513,845</b>
<b>2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>				
<b>3510000</b>	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
<b>3510202</b>	Receipts from the Sale of Buildings			
<b>3510601</b>	Receipts from the Sale of Vehicles and Transport Equipment			

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

3510801	Receipts from the Sale Plant Machinery and Equipment			
3510803	Receipts from the Sale of office and general equipment			
		<b>Total</b>		
1400000	<b>3 OTHER RECEIPTS</b>			
	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
1410107	Interest Received		-	-
1410405	Rents		-	-
1420601	Interest Received		-	-
1450207	Other Receipts Not Classified Elsewhere (specify)		-	-
	<b>Total</b>		-	-
2110000	<b>4 COMPENSATION OF EMPLOYEES</b>			
	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
2110201	Basic wages of contractual employees		2,479,532	
2110202	Basic wages of casual labour			
	<b>Personal allowances paid as part of salary</b>			
2110301	House allowance			

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

2110314	Transport allowance			
2110320	Leave allowance			
2110326	Other personnel payments			
2120101	Employer contribution to NSSF		22,900	
2710120	gratuity		231,703	
	<b>Total</b>		<b>2,734,135</b>	
2200000	<b>5 USE OF GOODS AND SERVICES</b>			
	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
2210100	Utilities, supplies and services		8,139,120	
2210104	Office rent		125,000	
2210200	Communication, supplies and services			
2210300	Domestic travel and subsistence			
2210500	Printing, advertising and information supplies & services		196,736	
2210600	Rentals of produced assets			
2210700	Training expenses			
2210800	Hospitality supplies and services			
2210802	Other committee expenses		744,750	
2210809	Committee allowance		3,913,872	
2210900	Insurance costs			

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

2211000	Specialised materials and services			
2211100	Office and general supplies and services			
2211200	Fuel ,oil & lubricants			
2211300	Other operating expenses			
22100	Routine maintenance – vehicles and other transport equipment			
2220200	Routine maintenance – other assets			
	<b>Total</b>		<b>13,119,477</b>	<b>-</b>
2630200	<b>6 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>			
	<b>Description</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
30204	Transfers to primary schools		36,700,000	
2630205	Transfers to secondary schools		30,900,000	
2630206	Transfers to Tertiary institutions		9,000,000	
2630207	Transfers to Health institutions		857,118	
	<b>TOTAL</b>		<b>77,457,118</b>	

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

<b>7 OTHER GRANTS AND OTHER PAYMENTS</b>				
			<b>2015 - 2016</b>	<b>2014 - 2015</b>
<b>Description</b>			<b>Kshs</b>	<b>Kshs</b>
2640000				
2640101	Bursary -Secondary		6,000,000	
2640102	Bursary -Tertiary		27,447,478	
2640104	Bursary-Special schools			
2640105	Mocks & CAT		-	
2640504	water		400,000	
2640505	Agriculture (food security)		1,687,050	
2640506	Electricity projects			
2640507	Security		500,000	
2640508	Roads		4,793,500	
2640509	Sports		1,057,500	
2640510	Other capital grants and transfer (environment)			
2640200	Emergency Projects (specify)		3,699,666	
	<b>Total</b>		<b>45,585,194</b>	
<b>8 ACQUISITION OF ASSETS</b>				
3110000				
<b>Non Financial Assets</b>			<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs</b>	<b>Kshs</b>
3110102	Purchase of Buildings		-	
3110202	Construction of Buildings		2,600,000	
3110302	Refurbishment of Buildings		-	

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

3110701	Purchase of Vehicles		-	-
3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of Office furniture and fittings		-	-
11002	Purchase of computers ,printers and other IT equipments		-	-
3111005	Purchase of photocopier		-	-
3111009	Purchase of other office equipments		-	-
3111112	Purchase of soft ware		-	-
3130101	Acquisition of Land		-	-
	<b>Total</b>		<b>2,600,000</b>	-
	<b>9 Other Payments</b>			
	environment		1,710,000	-
	capacity building		1,000,000	-
	specify		-	-
	<b>TOTAL</b>		<b>2,710,000</b>	-
	<b>10A: Bank Balances (cash book bank balance)</b>			
	<b>Name of Bank, Account No. &amp; currency</b>		<b>2015 - 2016</b>	<b>2014 - 2015</b>
		<b>Account Number</b>	<b>Kshs (30/6/2016)</b>	<b>Kshs (30/6/2015)</b>
	<i>equity bank Bomet branch</i>		231,555	
		1220299336127		

			-	-
			-	-
			-	-
	<b>Total</b>		<b>231,555</b>	-
	<b>10B: CASH IN HAND</b>			
			<b>2015 - 2016</b>	<b>2014 - 2015</b>
			<b>Kshs (30/6/2016)</b>	<b>Kshs (30/6/2015)</b>
	Location 1		-	-
	Location 2		-	-
	Location 3		-	-
	Other receipts (specify)		-	-
	<b>Total</b>		-	-



**OUTSTANDING IMPRESTS**

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2016)</i>
	<b>Date imprest taken</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
SABILA MOSES	13.6.16	140,000	29,360	110,640
SABILA MOSES	2.6.16	40,000	-	40,000
SABILA MOSES	10.6.16	55,000	-	55,000
SABILA MOSES	30.6.16	45,000	-	45,000
	30.6.16	51,000	-	51,000
		-	-	-
				<b>301,640</b>
<b>12 Retention</b>				
<b>Supplier/Contractor</b>	<b>PV no</b>	<b>2015 - 2016</b>	<b>2014 - 2015</b>	
<b>13 BALANCES BROUGHT FORWARD</b>				
		<b>2015 - 2016</b>	<b>2014 - 2015</b>	
		<b>Kshs (1/7/2015)</b>	<b>Kshs (1/7/2014)</b>	
Bank accounts		13,016,320	36,124,742	
Cash in hand		-	-	
Imprest		-	2,510,338	
<b>Total</b>		<b>13,016,320</b>	<b>38,635,080</b>	
	<i>[Provide short appropriate explanations as necessary]</i>			
<b>14</b>				
	<b>PRIOR YEAR ADJUSTMENTS</b>			
		<b>2015 - 2016</b>	<b>2014 - 2015</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Bank accounts		12,181,682	-	
Cash in hand		-	-	
Imprest		-	-	
<b>Total</b>		<b>12,181,682</b>	<b>-</b>	

OUTSTANDING IMPRESTS

		2015 - 2016	2014 - 2015
		Kshs	Kshs
15	<b>OTHER IMPORTANT DISCLOSURES</b>		
<b>15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>			
	Construction of buildings	-	-
	Construction of civil works	-	-
	Supply of goods	-	-
	Supply of services	-	-
	<b>TOTAL</b>	-	-
<b>15.2: PENDING STAFF PAYABLES (See Annex 2)</b>			
	Senior management	-	-
	Middle management	-	-
	Unionisable employees	-	-

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost (Kshs) 2014/15</b>	<b>Historical Cost (Kshs) 2013/14</b>
Land	1,600,000	
Buildings and structures	9,000,000	
Transport equipment	6,173,710	
Office equipment, furniture and fittings	400,000	
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>17,173,710</b>	

CONSTITUENCY \_\_\_\_\_

COUNTY \_\_\_\_\_

PAYMENTS

F.O. 26 (Small)

To Whom Paid	Description of payment	Allocation	Voucher No.	Cheque No.	Shs.	Cts.	Shs.	Cts.	Shs.
3016-7800 blf									5018
R.V. ST	Repl.			3102					2
Jackson	Remo - cash for title			3103					13
Olson	Repl. chg no. 2934			3105					
Olson	Repl. chg no. 2934			3106					
CMC	Master Group Ltd		359	3107					26
Moses K. Radikal			360	Cash			750000		
"			361	"			980000		
"			362	"			1520000		
"			363	"			1500000		
"			364	"			980000		
"			365	"			500000		
"			366	"			1660000		
"			367	"			1800000		
"			368	"			6400000		
"			369	"			4500000		
"			370	"			3020000		
"			371	"			22800000		
"			372	"			10000000		
"			373	"			6000000		
"			374	"			12000000		
"			375	"			20000000		
"			376	"			18000000		
"			377	"			5700000		
"			378	"			20000000		
"			379	"			24000000		
"			380	"			31200000		
"			381	"			7000000		
Sub Total							278000000		5061
Difference							11064000		23
Total							289064000		5084