
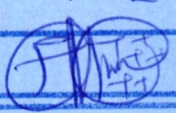


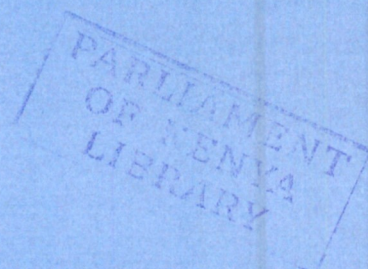
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



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| <br>THE NATIONAL ASSEMBLY<br>PAPERS LAID |   |
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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND NYAKACH  
CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE 2017





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**CONSTITUENCIES DEVELOPMENT FUND – NYAKACH**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2017**

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



**NYAKACH CONSTITUENCY DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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## I. KEY ENTITY INFORMATION AND MANAGEMENT

### (a) Background information

The National Government Constituencies Development Act 2015 was passed by Parliament in December 2015 and came to force on 19<sup>th</sup> February 2016 thereby effectively replacing the Constituencies Development Fund Act, 2013.

The objective of the new Act however remains the same, that is to combat poverty and promote equitable growth and development around the country. The implementation of the Fund is now guided by the NG-CDF Act 2015 as well as regulations and circulars released by the NG-CDF Board from time to time in order to stream line the operations of the fund in accordance with best financial and management practices.

Funds are disbursed to the constituency committees and projects implemented are in respect of national government functions

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

### (b) Key Management

The *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 2017 and who had direct fiduciary responsibility were:

| No. | Designation             | Name                   |
|-----|-------------------------|------------------------|
| 1.  | Chief Executive Officer | Mr. Yusuf Mbuno        |
| 2.  | Fund Account Manager    | Mr. Jakoo Miyumo Okoth |
| 3.  | District Accountant     | Mr. Evans Achar        |



**NYAKACH CONSTITUENCY DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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**(d) Fiduciary Oversight Arrangements**

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

**(e) Entity Headquarters**

**Nyakach Constituency Development Fund**

P.O. Box 169

Pap Onditi, KENYA

**(f) Entity Contacts**

**Provide telephone number and email of the constituency CDF office**

Telephone: (254) 720777330

E-mail: [cdfnyakach@cdf.go.ke](mailto:cdfnyakach@cdf.go.ke)

Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(g) Entity Bankers**

Constituency NG-CDF main banker (provide the bank, branch, account number and address)

Bank KCB

Branch Kisumu Main

Account No. 1104034220

P.O. Box 17 – 40100,

Kisumu, 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



**FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)**

NG-CDF has made tremendous and effective impact since inception. Some changes are already experienced due to the constitution and devolution, as we now have the national function and the County integrated Development Plan.

In our current budget, we have concentrated on national functions as laid out in the constitution namely bursary, education facilities e.t.c. The current economic status requires serious adjustment on the NG-CDF allocation, so that our budget suits the range of demand in terms of projects.

**ACHIVEMENTS**

The NG-CDF achievements are well exhibited within our Constituency.

1. On the Bursary allocation, the 6000 plus beneficiaries are pasted on notice boards within CDF offices, Divisional offices, ward and locational chiefs offices. On the notice boards we display the name of the beneficiary, institution, ward and the amount awarded to the student.
2. Classrooms have been built in all secondary and primary schools
3. The people's involvement in identification and implementation of all the projects within the constituency. This has improved the living standards of the community as they work in the projects hence boosting the local market economy

**EMERGENCY ISSUES**

1. Devolved government has come with a lot of challenges including duplication of duties where as the projects that used to be taken care of by CDF are neglected thereby attracting demand for emergency for a lot of dilapidated projects.

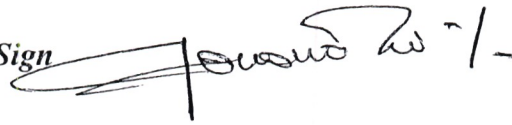
**CHALLENGES**

1. There should be in place County Project Committee where County Development agencies and all Departmental Heads sit to discuss projects so as to avoid duplications and over funding
2. All projects from development partners be discussed within the County Project Committee (CPC) for appropriate budgeting
3. To avoid stalled projects, CDF should be allowed to complete the projects they started then hand them over to the county government. This call for more funding to CDF.
4. The Project Committee at the County must also be devolved to sub counties and wards. This will ensure effective budget



**NYAKACH CONSTITUENCY DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

---

*Sign*  -

**CHAIRMAN CDF**

## NYAKACH CONSTITUENCY DEVELOPMENT FUND

### Reports and Financial Statements

For the year ended June 30, 2017

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## II. STATEMENT OF ENTITY 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 county government entity shall prepare financial statements in respect of that entity. 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 Fund Account Manager in charge of the *Nyakach NG-CDF* is responsible for the preparation and presentation of the *Constituencies* financial statements, which give a true and fair view of the state of affairs of the *Constituency* 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 entity; (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 *entity*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the *Nyakach CDF* accepts responsibility for the *entity'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) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the *Nyakach NG-CDF* financial statements give a true and fair view of the state of *Constituency's* transactions during the financial year ended June 30, 2017, and of the *Constituency's* financial position as at that date. The Fund Account Manager in charge of the *Nyakach CDF* further confirms the completeness of the accounting records maintained for the *Constituency*, which have been relied upon in the preparation of the *Constituency* financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the *Nyakach NG-CDF* confirms that the entity has complied fully with applicable Government Regulations and that the entity'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 Fund Account Manager confirms that the *Constituency'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 \_\_\_\_\_  
2017.

\_\_\_\_\_  
Principal Secretary

\_\_\_\_\_  
Principal Accounts Controller







# REPUBLIC OF KENYA

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Fax: +254-20-311482  
E-mail: [oag@oagkenya.go.ke](mailto:oag@oagkenya.go.ke)  
Website: [www.kenao.go.ke](http://www.kenao.go.ke)



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NYAKACH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Nyakach Constituency set out on pages 7 to 23, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation- recurrent and development combined 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.

In my opinion, except for the effect of the matters 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 – Nyakach Constituency as at 30 June, 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) and comply with National Government Constituency Development Fund Act, 2015.

Further, 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

##### 1.0 Bank Balances

The statement of assets as at 30 June 2017 reflects a bank balance of Kshs.1,770,532. However, a review of the bank reconciliation statement revealed unrepresented cheques amounting to Kshs.5,528,737 which included stale cheques amounting to Kshs.2,650,535 that had not been reversed in the cash book as at 30 June 2017.



Consequently, it has not been possible to confirm the accuracy and validity of bank balance of Kshs.1,770,532 as at 30 June 2017.

## **2.0 Other Grants and Transfers**

Other grants and transfers for the year were Kshs.55,798,574. However the following issues were noted:

### **2.1 Bursary Payments**

Note 7 to the financial statements indicates payments for bursaries to tertiary institutions totaling Kshs.18,023,500 which in turn include Kshs.6,000,000 paid to a driving school for the provision of driving lessons to six hundred (600) motor bike riders in the constituency. However, records to show that open tender method of procurement was used were not provided for audit review.

### **2.2 Unsupported payments**

Payments totaling Kshs.5,983,220 as shown below were not supported:

| <b>Item</b>          | <b>Kshs.</b>   |
|----------------------|----------------|
| Bursaries - Tertiary | 483,220        |
| Roads projects       | 500,000        |
| <b>Total</b>         | <b>983,220</b> |

As a result, the validity and occurrence of the payments could not be confirmed.

### **2.3. Undelivered Tree Seedlings**

Note 7 to the financial statements indicate payment for environment activities amounting to Kshs.1,634,000. The payment was made to a supplier for delivery of tree seedlings. However, there was no evidence that the seedlings were delivered, distributed and planted. Therefore, the occurrence and validity of the expenditure cannot be confirmed.

### **2.4. Payment of Retention Monies**

Note 7 to the financial statements indicates payments for road projects as Kshs.22,064,074 which in turn includes Kshs.1,268,817 paid as retention monies to various contractors. However, the payments were not supported with registers and project files to indicate that they were due and payable. As a result, it is not possible to confirm the occurrence and validity of the expenditure.

### **2.5. Payment of Pending Bills**

Included in other grants and transfers reflected in the statement of receipts and payments are payments totalling of Kshs.22,064,074 made in respect of road projects and which include payments for pending bills totalling Kshs.15,980,378 ostensibly for



works done in previous years. However, the project files and procurement documents for the works were not availed for audit review. As a result, it is not possible to confirm the validity of the pending bills reported to have been paid-off.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Nyakach 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 matters described in the Basis for Qualified Opinion section, I have determined that there are no key audit matters to communicate in my report.

### **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 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 its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management is aware of the intention to liquidate the Fund or have its operations cease, 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 conducted in accordance with ISSAIs, I exercise professional judgement 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 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**

**21 January 2019**





# **REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NYAKACH 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 – Nyakach Constituency set out on pages 7 to 23, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation- recurrent and development combined 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.

In my opinion, except for the effect of the matters 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 – Nyakach Constituency as at 30 June, 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) and comply with National Government Constituency Development Fund Act, 2015.

Further, 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**

#### **1.0 Bank Balances**

The statement of assets as at 30 June 2017 reflects a bank balance of Kshs.1,770,532. However, a review of the bank reconciliation statement revealed un-presented cheques amounting to Kshs.5,528,737 which included stale cheques amounting to Kshs.2,650,535 that had not been reversed in the cash book as at 30 June 2017.



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As a result, the validity and occurrence of the payments could not be confirmed.

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### **2.4 Payment of Retention Monies**

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works done in previous years. However, the project files and procurement documents for the works were not availed for audit review. As a result, it is not possible to confirm the validity of the pending bills reported to have been paid-off.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund – Nyakach 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 matters described in the Basis for Qualified Opinion section, I have determined that there are no key audit matters to communicate in my report.

### **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 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 its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management is aware of the intention to liquidate the Fund or have its operations cease, 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



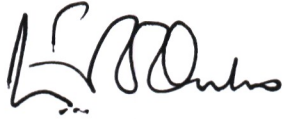
compliance with Article 229 (7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are 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 conducted in accordance with ISSAIs, I exercise professional judgement 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 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**

**21 January 2019**



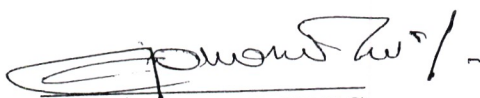



**NYAKACH CONSTITUENCY DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**III. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> June, 2016**

|   | Note | 2016 - 2017       | 2015 - 2016         |
|---|------|-------------------|---------------------|
|   |      | Kshs              | Kshs                |
| <b>RECEIPTS</b>                         |      |                   |                     |
| Transfers from CDF board-AIEs' Received | 1    | 94,669,619        | 63,000,000          |
| Proceeds from Sale of Assets            | 2    |                   | -                   |
| Other Receipts                          | 3    |                   |                     |
| <b>TOTAL RECEIPTS</b>                   |      | <b>94,669,619</b> | <b>63,000,000</b>   |
| <b>PAYMENTS</b>                         |      |                   |                     |
| Compensation of employees               | 4    | 1,552,830         | 1,181,480           |
| Use of goods and services               | 5    | 11,048,453        | 8,749,357           |
| Committee meeting allowances            |      |                   |                     |
| Transfers to Other Government Units     | 6    | 26,400,000        | 16,100,000          |
| Other grants and transfers              | 7    | 55,798,574        | 51,807,773          |
| Acquisition of Assets                   | 8    | -                 | -                   |
| Other Payments                          | 9    | -                 | -                   |
| <b>TOTAL PAYMENTS</b>                   |      | <b>94,799,858</b> | <b>77,838,610</b>   |
| <b>SURPLUS/DEFICIT</b>                  |      | <b>(130,239)</b>  | <b>(14,838,610)</b> |

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

  
**Chairman – NG-CDFC**

  
**Fund Account Manager**





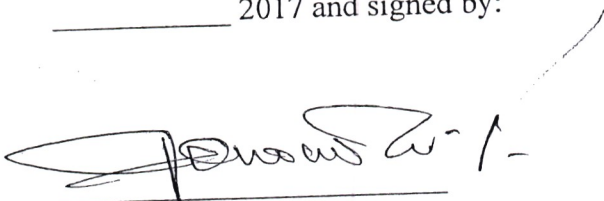
**NYAKACH CONSTITUENCY DEVELOPMENT FUND**

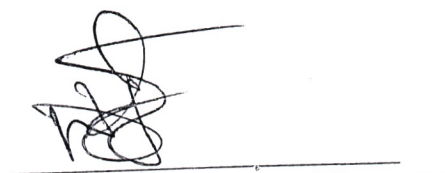
Reports and Financial Statements  
For the year ended June 30, 2017

**II. STATEMENT OF FINANCIAL ASSETS**

|                                       | Note | 2016 - 2017 | 2015 - 2016  |
|---------------------------------------|------|-------------|--------------|
|                                       |      | Kshs        | Kshs         |
| <b>FINANCIAL ASSETS</b>               |      |             |              |
| <b>Cash and Cash Equivalents</b>      |      |             |              |
| Bank Balances ( as per the cash book) | 10A  | 1,770,532   | 1,754,949    |
| Outstanding Imprests                  | 11   | -           | -            |
| Prior Year Adjst                      |      |             | 145,822      |
| <b>TOTAL FINANCIAL ASSETS</b>         |      | 1,770,532   | 1,900,771    |
| <b>REPRESENTED BY</b>                 |      |             |              |
| Fund balance b/fwd 1st July 2016      | 13   | 1,900,771   | 16,593,559   |
| Surplus/Defict for the year           |      | (130,239)   | (14,838,610) |
| <b>NET LIABILITIES</b>                |      | 1,770,532   | 1,900,771    |

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

  
Chairman – NG-CDFC

  
Fund Account Manager



**NYAKACH CONSTITUENCY DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**III. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2017**

|   |    | 2016 - 2017      | 2015 - 2016          |
|---|----|------------------|----------------------|
| <b>Receipts for operating income</b>              |    |                  |                      |
| Transfers from CDF Board                          | 1  | 94,669,619       | 63,000,000           |
| Other Receipts                                    | 3  | 94,669,619       | 63,000,000           |
| <b>Payments for operating expenses</b>            |    |                  |                      |
| Compensation of Employees                         | 4  | 1,552,830        | 1,181,480            |
| Use of goods and services                         | 5  | 11,048,453       | 8,749,357            |
| Transfers to Other Government Units               | 6  | 26,400,000       | 16,100,000           |
| Other grants and transfers                        | 7  | 55,798,574       | 51,807,773           |
| Social Security Benefits                          | 8  | -                | -                    |
| Other Payments                                    | 9  | -                | -                    |
|   |    | 94,799,858       | 77,838,610           |
| <b>Adjusted for:</b>                              |    |                  |                      |
| Adjustments during the year                       | 14 | -                | 145,822              |
| <b>Net cash flow from operating activities</b>    |    | <b>(130,239)</b> | <b>(14,692,788)</b>  |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>         |    |                  |                      |
| Proceeds from Sale of Assets                      | 2  | -                | -                    |
| Acquisition of Assets                             | 9  | -                | -                    |
| <b>Net cash flows from Investing Activities</b>   |    | <b>-</b>         | <b>-</b>             |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>   |    | <b>(130,239)</b> | <b>(14,838,610)-</b> |
| Cash and cash equivalent at BEGINNING of the year | 13 | 1,900,771        | 16,739,381           |
| Cash and cash equivalent at END of the year       |    | 1,770,532        | 1,900,771            |





**NYAKACH CONSTITUENCY DEVELOPMENT FUND**  
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**For the year ended June 30, 2017**

| <b>TRIAL BALANCE AS AT 30TH JUNE 2017</b> |                                     | <b>DR</b>         | <b>CR</b>         |
|---|-------------------------------------|-------------------|-------------------|
| <b>Cash and Cash equivalents</b>          |                                     |                   |                   |
|   | Bank Balances                       | 1,770,532         |                   |
|   | Cash Balances                       | -                 |                   |
|   | Outstanding Imprest                 | -                 |                   |
| <b>Payments</b>                           |                                     |                   |                   |
|   | Compensation of Employees           | 1,552,830         |                   |
|   | Use of goods and services           | 11,048,453        |                   |
|   | Committee Expenses                  |                   |                   |
|   | Transfers to Other Government Units | 26,400,000        |                   |
|   | Other grants and transfers          | 55,798,574        |                   |
|   | Social Security Benefits            |                   |                   |
|   | Acquisition of Assets               | -                 |                   |
|   | Other Payments                      | -                 |                   |
| <b>Receipts</b>                           |                                     |                   |                   |
|   | Transfers from the Board            |                   | 94,669,619        |
|   | Proceeds from sale of assets        |                   | -                 |
|   | Others receipts                     |                   | -                 |
|   | Prior Year Adjustment               |                   | 1,900,771         |
| <b>Fund Balance b/f</b>                   |                                     |                   |                   |
| <b>TOTAL</b>                              |                                     | <b>96,570,390</b> | <b>96,570,390</b> |





#### IV. SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2017

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 and relevant legal framework of the Government of Kenya. 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 *entity* and all values are rounded to the nearest thousand (Kshs'000). 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 *entity*.

##### 2. Recognition of revenue and expenses

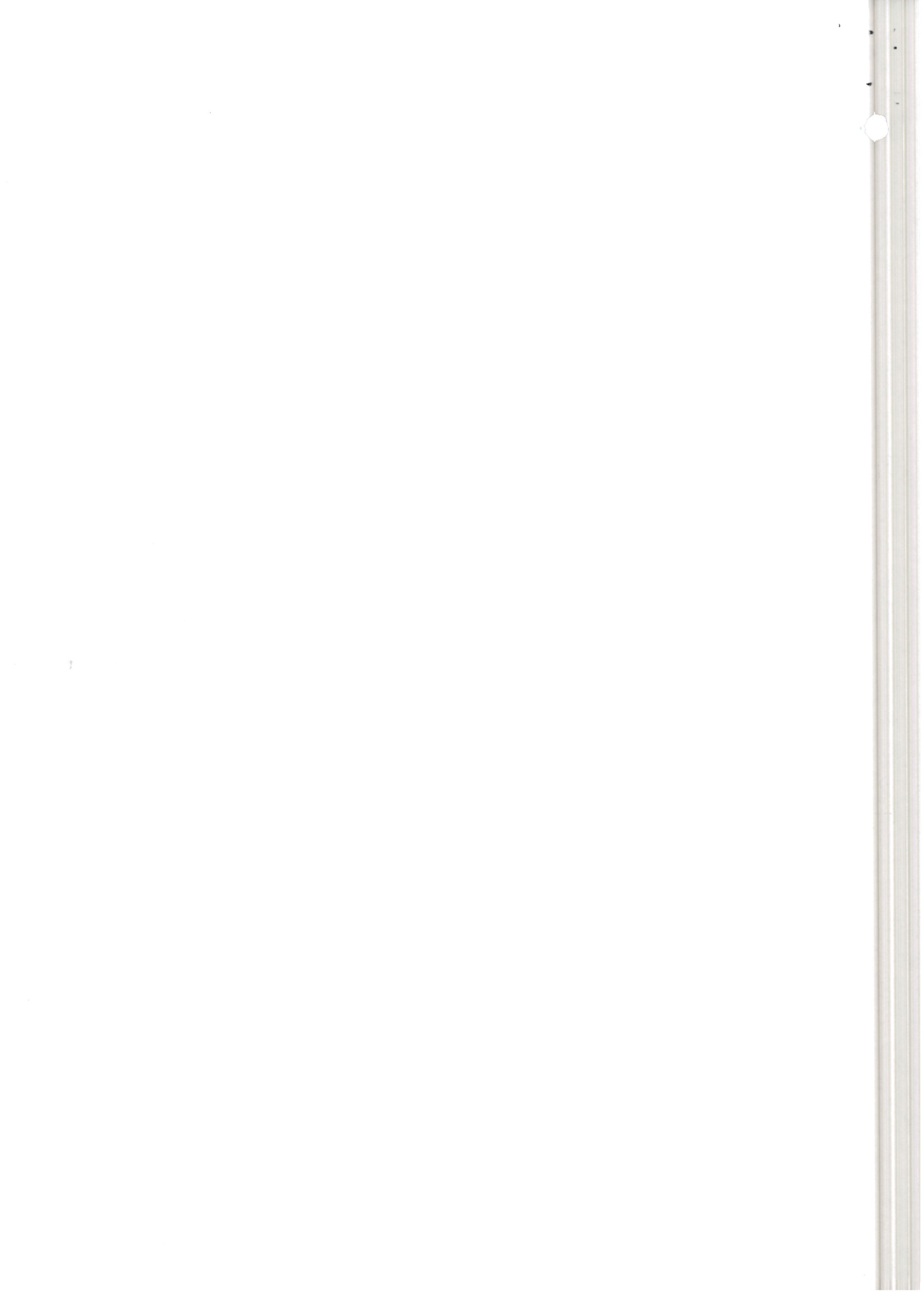
The *entity* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *entity*. In addition, the *entity* recognises all expenses when the event occurs and the related cash has actually been paid out by the *entity*.

##### 3. In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* 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





# NYAKACH CONSTITUENCY DEVELOPMENT FUND

## Reports and Financial Statements

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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 *entity* 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 *entity'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 *entity'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.

**NYAKACH CONSTITUENCY DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**V. NOTES TO THE FINANCIAL STATEMENTS**

| 1 Transfers form CDF Board- AIEs Received         |  |              |                   |                   |
|---|--|--------------|-------------------|-------------------|
|   | Description  |              | 2016 - 2017       | 2015 -2016        |
|   |  |              | Kshs              | Kshs              |
| 1330407   | Normal Allocation  |              | 53,721,342.00     | 5,000,000.00      |
|   |  | A829969      | 4,094,827.60      | 20,000,000.00     |
|   |  | A855542      | 36,853,449.00     | 20,000,000.00     |
|   |  |              |                   | 18,000,000.00     |
| 1330408   | Conditional grants   |              |                   | -                 |
|   |  | AIE NO...    | -                 |                   |
| 1330409   | Receipt from other Constituency                            | AIE NO...    | -                 |                   |
|   | <b>TOTAL</b>   |              | <b>94,669,619</b> | <b>63,000,000</b> |
|   |  |              |                   |                   |
| <b>2</b>  |  |              |                   |                   |
| <b>PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b> |  |              |                   |                   |
| 3510000   |  |              |                   |                   |
|   | Description  |              | 2016 - 2017       | 2015 - 2016       |
|   |  |              | Kshs              | Kshs              |
| 3510202   | Receipts from the Sale of Buildings                        |              | -                 |                   |
| 3510601   | Receipts from the Sale of Vehicles and Transport Equipment |              | -                 | -                 |
| 3510801   | Receipts from the Sale Plant Machinery and Equipment       |              | -                 |                   |
| 3510803   | Receipts from the Sale of office and general equipment     |              | -                 |                   |
|   |  |              | -                 | -                 |
|   |  | <b>Total</b> |                   |                   |



**NYAKACH CONSTITUENCY DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**or the year ended June 30, 2017**

| <b>3 OTHER RECEIPTS</b>            |   |                     |                     |  |
|------------------------------------|---|---------------------|---------------------|--|
| <b>1400000</b>                     | <b>Description</b>                                | <b>2016 - 2017</b>  | <b>2015 - 2016</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>                                      | -                   | -                   |  |
| <b>4 COMPENSATION OF EMPLOYEES</b> |   |                     |                     |  |
| <b>2110000</b>                     | <b>Description</b>                                | <b>2016 - 2017</b>  | <b>2015 - 2016</b>  |  |
|                                    |   | <b>Kshs</b>         | <b>Kshs</b>         |  |
| 2110201                            | Basic wages of contractual employees              | 1,552,830           | 1,181,480           |  |
| 2110202                            | Basic wages of casual labour                      | -                   | -                   |  |
|                                    | <b>Personal allowances paid as part of salary</b> | -                   | -                   |  |
| 2110301                            | House allowance                                   | -                   | -                   |  |
| 2110314                            | Transport allowance                               | -                   | -                   |  |
| 2110320                            | Leave allowance                                   | -                   | -                   |  |
| 2110326                            | Other personnel payments                          | -                   | -                   |  |
| 2120101                            | Employer contribution to NSSF                     | -                   | -                   |  |
| 2710120                            | gratuity  | -                   | -                   |  |
|                                    | <b>Total</b>                                      | <b>1,552,830.00</b> | <b>1,181,480.00</b> |  |
| <b>5 USE OF GOODS AND SERVICES</b> |   |                     |                     |  |
| <b>2200000</b>                     | <b>Description</b>                                | <b>2016 - 2017</b>  | <b>2015 - 2016</b>  |  |
|                                    |   | <b>Kshs</b>         | <b>Kshs</b>         |  |
| 2210100                            | Utilities, supplies and services                  | 5,750,483           | 8,749,357           |  |
| 2210104                            | Office rent                                       | -                   | -                   |  |
| 2210200                            | Communication, supplies and services              | -                   | -                   |  |

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## Reports and Financial Statements

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|         |  |  |                      |                      |
|---------|--|--|----------------------|----------------------|
| 2210300 | Domestic travel and subsistence                              |  |                      | -                    |
| 2210500 | Printing, advertising and information supplies & services    |  | -                    | -                    |
| 2210600 | Rentals of produced assets                                   |  | -                    | -                    |
| 2210700 | Training expenses  |  | -                    | -                    |
| 2210800 | Hospitality supplies and services                            |  | -                    | -                    |
| 2210802 | Other committee expenses                                     |  | -                    | -                    |
| 2210809 | Committee allowance  |  | 4,098,000            | 2,364,500.00         |
| 2210900 | Insurance costs  |  | -                    | -                    |
| 2211000 | Specialised materials and services                           |  | -                    | -                    |
| 2211100 | Office and general supplies and services                     |  | 1,200,000            | 2,100,000.00         |
| 2211200 | Fuel ,oil & lubricants                                       |  | -                    | -                    |
| 2211300 | Other operating expenses                                     |  | -                    | -                    |
| 2220100 | Routine maintenance – vehicles and other transport equipment |  | -                    | 950,000.00           |
| 2220200 | Routine maintenance – other assets                           |  | -                    | -                    |
|         | <b>Total</b>   |  | <b>11,048,453</b>    | <b>14,163,857.00</b> |
| 2630200 | <b>6 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>               |  |                      |                      |
|         | <b>Description</b>   |  | <b>2016 - 2017</b>   | <b>2015 - 2016</b>   |
|         |  |  | <b>Kshs</b>          | <b>Kshs</b>          |
| 2630204 | Transfers to primary schools                                 |  | 19,400,000           | 4,000,000.00         |
| 2630205 | Transfers to secondary schools                               |  | 7,000,000            | 2,100,000.00         |
| 2630206 | Transfers to Tertiary institutions                           |  |                      | 10,000,000.00        |
| 2630207 | Transfers to Health institutions                             |  |                      | -                    |
|         | <b>TOTAL</b>   |  | <b>26,400,000.00</b> | <b>16,100,000.00</b> |



**NYAKACH CONSTITUENCY DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

| <b>7 OTHER GRANTS AND OTHER PAYMENTS</b> |   |  |                    |                      |
|--|---|--|--------------------|----------------------|
|  | <b>Description</b>                                      |  | <b>2016 - 2017</b> | <b>2015 - 2016</b>   |
|  |   |  | <b>Kshs</b>        | <b>Kshs</b>          |
| 2640000                                  |   |  |                    |                      |
| 2640101                                  | Bursary -Secondary                                      |  | 9,997,000          | 2,134,500.00         |
| 2640102                                  | Bursary -Tertiary                                       |  | 18,023,500         | 9,121,119.00         |
| 2640104                                  | Bursary-Special schools                                 |  | -                  |                      |
| 2640105                                  | Mocks & CAT   |  |                    | -                    |
| 2640504                                  | water   |  |                    | -                    |
| 2640505                                  | Agriculture (food security)                             |  |                    | -                    |
| 2640506                                  | Electricity projects                                    |  | -                  | -                    |
| 2640507                                  | Security  |  | 1,000,000          | 1,898,327            |
| 2640508                                  | Roads   |  | 22,064,074         | 30,857,763           |
| 2640509                                  | Sports  |  | 980,000            | 1,965,500            |
| 2640510                                  | Environment   |  | 1,634,000          | 1,960,000            |
| 2640200                                  | Emergency Projects (specify)                            |  | 2,100,000          | 3,870,564            |
|  | <b>Total</b>  |  | <b>55,798,574</b>  | <b>51,807,773.00</b> |
| <b>8 ACQUISITION OF ASSETS</b>           |   |  |                    |                      |
| 3100000                                  | <b>Non Financial Assets</b>                             |  | <b>2016 - 2017</b> | <b>2015 - 2016</b>   |
|  |   |  | <b>Kshs</b>        | <b>Kshs</b>          |
| 3110102                                  | Purchase of Buildings                                   |  | -                  | -                    |
| 3110202                                  | Construction of Buildings                               |  | -                  | -                    |
| 3110302                                  | Refurbishment of Buildings                              |  | -                  | -                    |
| 3110701                                  | Purchase of Vehicles                                    |  | -                  | -                    |
| 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 |  | -                  | -                    |
| 3111005                                  | Purchase of photocopier                                 |  | -                  | -                    |
| 3111009                                  | Purchase of other office equipments                     |  | -                  | -                    |

**NYAKACH CONSTITUENCY DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

|         |  |                       |                         |                         |
|---------|--|-----------------------|-------------------------|-------------------------|
| 3111112 | Purchase of soft ware                              |                       | -                       | -                       |
| 3130101 | Acquisition of Land                                |                       | -                       | -                       |
|         |  |                       |                         | -                       |
|         | <b>Total</b>                                       |                       | -                       | -                       |
|         |  |                       |                         |                         |
|         | <b>9 Other Payments</b>                            |                       |                         |                         |
|         | specify  |                       | -                       | -                       |
|         | specify  |                       | -                       | -                       |
|         | specify  |                       | -                       | -                       |
|         | <b>TOTAL</b>                                       |                       | -                       | -                       |
|         |  |                       |                         |                         |
|         | <b>10A: Bank Balances (cash book bank balance)</b> |                       |                         |                         |
|         |  |                       |                         |                         |
|         | <b>Name of Bank, Account No. &amp; currency</b>    |                       | <b>2016 - 2017</b>      | <b>2015 - 2016</b>      |
|         |  | <b>Account Number</b> | <b>Kshs (30/6/2017)</b> | <b>Kshs (30/6/2016)</b> |
|         | <i>KCB Kisumu Main</i>                             | 1104034220            | 1,770,532               | 1,754,949.00            |
|         |  |                       | -                       | -                       |
|         |  |                       | -                       | -                       |
|         | <b>Total</b>                                       |                       | <b>1,770,532</b>        | <b>1,754,949.00</b>     |
|         |  |                       |                         |                         |
|         | <b>10B: CASH IN HAND)</b>                          |                       |                         |                         |
|         |  |                       |                         |                         |
|         |  |                       | <b>2016 - 2017</b>      | <b>2015 - 2016</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>                                       |                       | -                       | -                       |



**NYAKACH CONSTITUENCY DEVELOPMENT FUND**

**Reports and Financial Statements**

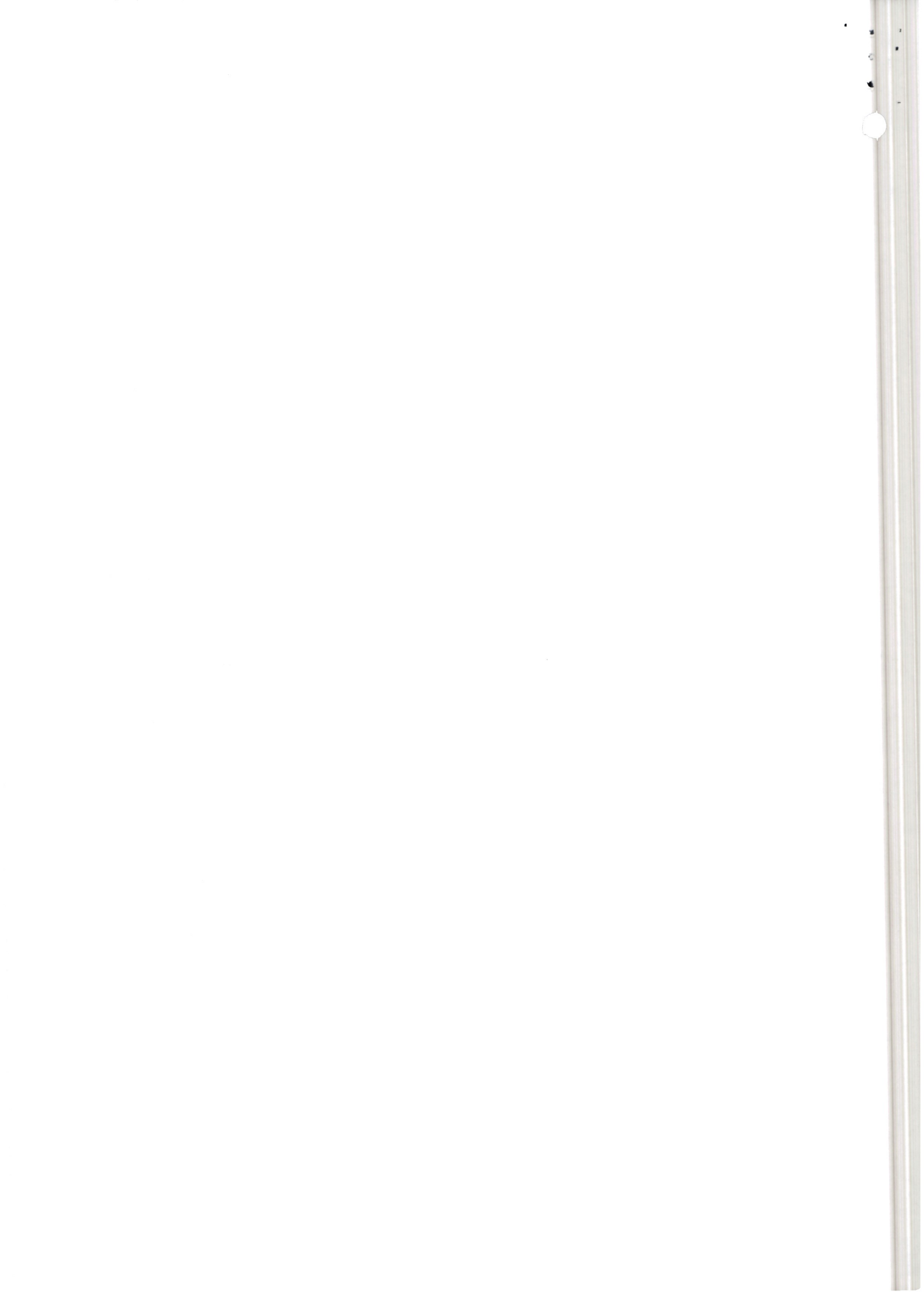
**For the year ended June 30, 2017**

|  |  |   |  |                           |
|--|--|---|--|---------------------------|
|  |  |   | [Provide cash count certificates for each] |                           |
|  | <b>11:<br/>OUTSTANDING IMPRESTS</b>    |   |  |                           |
|  | <i>Name of Officer</i>                 |   | <i>Amount Taken</i>                        | <i>Amount Surrendered</i> |
|  |  | <i>Date imprest taken</i>                             | <i>Kshs</i>                                | <i>Kshs</i>               |
|  |  |   | -  | -                         |
|  |  |   | -  | -                         |
|  |  |   | -  | -                         |
|  |  |   | -  | -                         |
|  |  |   | -  | -                         |
|  |  |   | -  | -                         |
|  |  |   | -  | -                         |
|  | <b>12 Retention</b>                    |   |  |                           |
|  | <b>Supplier/Contractor</b>             | <b>PV no</b>  | <b>2016 - 2017</b>                         | <b>2015 - 2016</b>        |
|  |  |   |  |                           |
|  |  |   |  |                           |
|  |  |   |  |                           |
|  | <b>13<br/>BALANCES BROUGHT FORWARD</b> |   |  |                           |
|  |  |   |  |                           |
|  |  |   | <b>2016 - 2017</b>                         | <b>2015 - 2016</b>        |
|  |  |   | <b>Kshs (1/7/2015)</b>                     | <b>Kshs (1/7/2014)</b>    |
|  | Bank accounts                          |   | 1,900,771                                  | 16,593,559                |
|  | Cash in hand                           |   | -  | -                         |
|  | Imprest                                |   | -  | -                         |
|  | <b>Total</b>                           |   | <b>1,900,771</b>                           | <b>16,593,559</b>         |
|  |  |   |  |                           |
|  |  | [Provide short appropriate explanations as necessary] |  |                           |
|  |  |   |  |                           |

**NYAKACH CONSTITUENCY DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

| 14   | 5                                  |                    |                    |
|--|------------------------------------|--------------------|--------------------|
|  | <b>PRIOR YEAR ADJUSTMENTS</b>      |                    |                    |
|  |                                    | <b>2016 - 2017</b> | <b>2015 - 2016</b> |
|  |                                    | <b>Kshs</b>        | <b>Kshs</b>        |
| Bank accounts  |                                    | -                  | 145,822            |
| Cash in hand   |                                    | -                  | -                  |
| Imprest  |                                    | -                  | -                  |
| <b>Total</b>   |                                    | <b>-</b>           | <b>145,822</b>     |
| <b>15</b>  |                                    |                    |                    |
|  | <b>OTHER IMPORTANT DISCLOSURES</b> |                    |                    |
| <b>15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>          |                                    |                    |                    |
|  |                                    | <b>2016 - 2017</b> | <b>2015 - 2016</b> |
|  |                                    | <b>Kshs</b>        | <b>Kshs</b>        |
| Construction of buildings                                    |                                    | -                  | -                  |
| Construction of civil works                                  |                                    | 3,968,000          | 21,264,945-        |
| Supply of goods  |                                    | -                  | -                  |
| Supply of services   |                                    | -                  | -                  |
| <b>TOTAL</b>   |                                    | <b>3,968,000</b>   | <b>21,264,945</b>  |
| <b>15.2: PENDING STAFF PAYABLES (See Annex 2)</b>            |                                    |                    |                    |
|  |                                    | <b>Kshs</b>        | <b>Kshs</b>        |
| Senior management  |                                    | -                  | -                  |
| Middle management  |                                    | -                  | -                  |
| Unionisable employees  |                                    | -                  | -                  |
| Others (specify)   | Gratuity                           | 966,852            | -                  |
|  |                                    | -                  | -                  |
|  |                                    | 966,852            |                    |
| <b>15.3: OTHER PENDING PAYABLES (See Annex 3)</b>            |                                    |                    |                    |
|  |                                    | <b>Kshs</b>        | <b>Kshs</b>        |
| Amounts due to other Government entities (see attached list) |                                    | -                  | -                  |

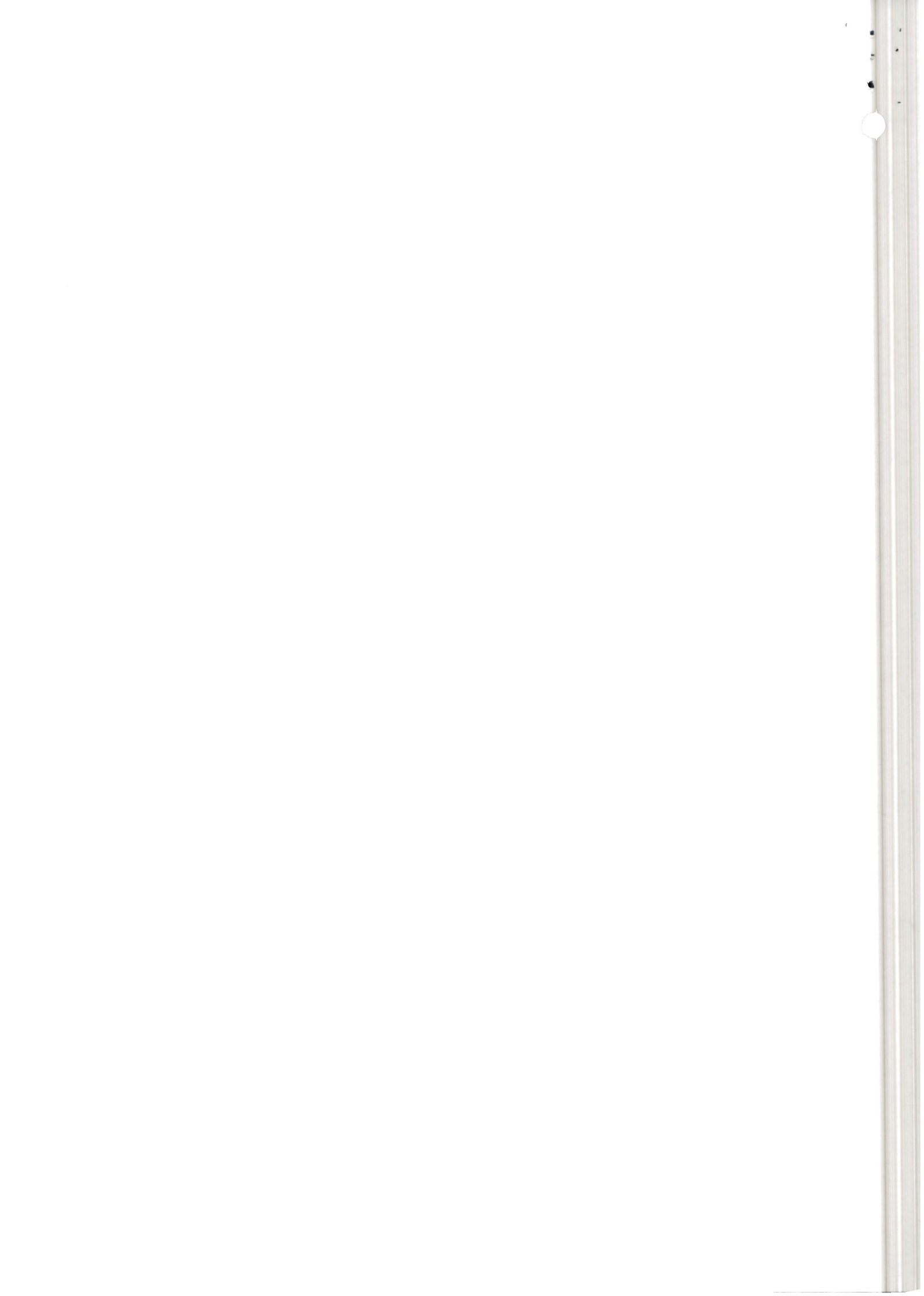




**NYAKACH CONSTITUENCY DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

|  |   |  |   |   |
|--|---|--|---|---|
|  | Amounts due to other grants and other transfers (see attached list) |  |   |   |
|  | Others (specify)  |  | - | - |
|  |   |  | - | - |





**NYAKACH CONSTITUENCY DEVELOPMENT FUND**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

| Supplier of Goods and services | Original Amount | Date contracted | Amount Paid To-Date | Outstanding Balance 2017 | Outstanding Balance 2016 | Comments |
|--------------------------------|-----------------|-----------------|---------------------|--------------------------|--------------------------|----------|
|                                | a               | b               | c                   | d=a-c                    |                          |          |
| Construction of buildings      |                 |                 |                     |                          |                          |          |
| 1.                             |                 |                 |                     |                          |                          |          |
| 2.                             |                 |                 |                     |                          |                          |          |
| 3.                             |                 |                 |                     |                          |                          |          |
| <b>Sub Total</b>               |                 |                 |                     |                          |                          |          |
| Construction of civil works    |                 |                 |                     |                          |                          |          |
| 4.                             |                 |                 |                     |                          |                          |          |
| 5.                             |                 |                 |                     |                          |                          |          |
| 6.                             |                 |                 |                     |                          |                          |          |
| <b>Sub Total</b>               |                 |                 |                     |                          |                          |          |
| Supply of goods                |                 |                 |                     |                          |                          |          |
| 7.                             |                 |                 |                     |                          |                          |          |
| 8.                             |                 |                 |                     |                          |                          |          |
| 9.                             |                 |                 |                     |                          |                          |          |
| <b>Sub Total</b>               |                 |                 |                     |                          |                          |          |
| Supply of services             |                 |                 |                     |                          |                          |          |
| 10.                            |                 |                 |                     |                          |                          |          |
| 11.                            |                 |                 |                     |                          |                          |          |
| 12.                            |                 |                 |                     |                          |                          |          |
| <b>Sub Total</b>               |                 |                 |                     |                          |                          |          |
| <b>Grand Total</b>             |                 |                 |                     |                          |                          |          |

**ANNEX 2-ANALYSIS OF PENDING STAFF PAYABLES**

| Name Of Staff         | Job Group | Original Amount | Date payable contracted | Amount paid to date | Outstanding Balance 2017 | Outstanding Balance 2016 | Comments |
|-----------------------|-----------|-----------------|-------------------------|---------------------|--------------------------|--------------------------|----------|
|                       |           | a               | b                       | c                   |                          |                          |          |
| Senior Management     |           |                 |                         |                     |                          |                          |          |
| 1.                    |           |                 |                         |                     |                          |                          |          |
| 2.                    |           |                 |                         |                     |                          |                          |          |
| 3.                    |           |                 |                         |                     |                          |                          |          |
| <b>Sub Total</b>      |           |                 |                         |                     |                          |                          |          |
| Middle Management     |           |                 |                         |                     |                          |                          |          |
| 4.                    |           |                 |                         |                     |                          |                          |          |
| 5.                    |           |                 |                         |                     |                          |                          |          |
| 6.                    |           |                 |                         |                     |                          |                          |          |
| <b>Sub Total</b>      |           |                 |                         |                     |                          |                          |          |
| Unionisable Employees |           |                 |                         |                     |                          |                          |          |
| 7.                    |           |                 |                         |                     |                          |                          |          |
| 8.                    |           |                 |                         |                     |                          |                          |          |
| 9.                    |           |                 |                         |                     |                          |                          |          |
| <b>Sub Total</b>      |           |                 |                         |                     |                          |                          |          |



**NYAKACH CONSTITUENCY DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

|                    |  |  |  |  |  |  |  |
|--------------------|--|--|--|--|--|--|--|
| Other( Specify)    |  |  |  |  |  |  |  |
| 10.                |  |  |  |  |  |  |  |
| 11.                |  |  |  |  |  |  |  |
| 12.                |  |  |  |  |  |  |  |
| <b>Sub Total</b>   |  |  |  |  |  |  |  |
| <b>Grand Total</b> |  |  |  |  |  |  |  |

**ANNEX 3 – ANALYSIS OF PENDINGPAYABLES**

| Name  | Brief Transaction Description              | Original Amount  | Date payable contracted    | Amount paid to date | Outstanding Balance 2017 | Outstanding Balance 2016 | Comments |
|---|--|------------------|----------------------------|---------------------|--------------------------|--------------------------|----------|
|   |  | a                | b                          | c                   | d=a-c                    |                          |          |
| Amounts due to other Government entities        |  |                  |                            |                     |                          |                          |          |
| 1.  |  |                  |                            |                     |                          |                          |          |
| 2.  |  |                  |                            |                     |                          |                          |          |
| 3.  |  |                  |                            |                     |                          |                          |          |
| <b>Sub Total</b>                                |  |                  |                            |                     |                          |                          |          |
| Amounts due to other grants and other transfers |  |                  |                            |                     |                          |                          |          |
| 4. G Star Investments                           | Outstanding amount for the construction of | 3,968,001        | 25 <sup>th</sup> June 2017 |                     | 3,968,001                |                          |          |
| 5.  |  |                  |                            |                     |                          |                          |          |
| 6.  |  |                  |                            |                     |                          |                          |          |
| <b>Sub Total</b>                                |  | <b>3,968,001</b> |                            |                     | <b>3,968,001</b>         |                          |          |
| Others specify                                  |  |                  |                            |                     |                          |                          |          |
| 7.  |  |                  |                            |                     |                          |                          |          |
| 8.  |  |                  |                            |                     |                          |                          |          |
| 9.  |  |                  |                            |                     |                          |                          |          |
| <b>Sub Total</b>                                |  |                  |                            |                     |                          |                          |          |
| <b>Grand Total</b>                              |  |                  |                            |                     |                          |                          |          |





**NYAKACH CONSTITUENCY DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**VI. SUMMARY OF FIXED ASSET REGISTER**

**ANNEX 1 – SUMMARY OF FIXED ASSET REGISTER**

| <b>Asset class</b>                              | <b>Historical Cost<br/>(Kshs)<br/>2016-2017</b> | <b>Historical Cost<br/>(Kshs)<br/>2015-2016</b> |
|---|---|---|
| Land  | 480,000   | 480,000   |
| Buildings and structures                        | 14,000,000                                      | 14,000,000                                      |
| 32 motor cycles @ 87,500                        | 2,800,000                                       | 2,800,000                                       |
| Office equipment, furniture<br>and fittings     | 980,000   | 980,000   |
| ICT Equipment, Software<br>and Other ICT Assets | -   | -   |
| Tractor   | 3,250,000                                       | 3,250,000                                       |
| CDF Vehicle                                     | 3,000,000                                       | 3,000,000                                       |
| Heritage and cultural assets                    | -   | -   |
| Intangible assets                               | -   | -   |
| <b>Total</b>                                    | <b>24,510,000</b>                               | <b>24,510,000</b>                               |



1950  
1951  
1952

1953  
1954  
1955

1956

1957  
1958  
1959  
1960