

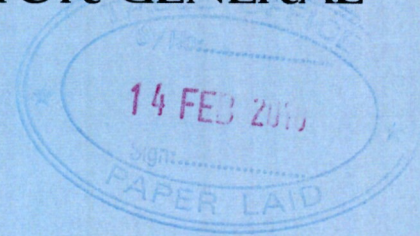
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OFFICE OF THE AUDITOR-GENERAL



REPORT

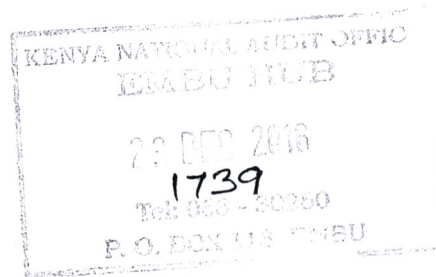
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2016**



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- LAISAMIS
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –
LAISAMIS CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NGCDF) was set up under the Constituencies Development Fund (CDF) Act, 2003 now repealed by the NGCDF Act, 2015. The NGCDF falls under the Department of Planning in the Ministry for Devolution and Planning. The objective of the fund is to ensure that specific portion of the national annual budget is devoted to the constituency for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The Laisamis Constituency's day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Danson g.Galgalo
3.	District Accountant	B.M. Macharia
4.		

(d) Fiduciary Oversight Arrangements

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

(e) Physical Address

Laisamis CDF OFFICE
DDO'S Office Laisamis
P.O. BOX 183-60500
Marsabit.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- LAISAMIS
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2016**

(f) LAISAMIS CDF Contacts

Telephone: (254) 720058255
E-Mail:ggdanso@yahoo.com

(g) LAISAMIS CDF Bankers

1. Kenya Commercial Bank
P.O Box
MARSABIT
A/C NO 1102625191

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- LAISAMIS
CONSTITUENCY**

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For the year ended June 30, 2016

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NGCDFC)**

Laisamis Constituency is situated in Marsabit County and being marginalised with few schools priority was given to the education sector projects.

Further, the Constituency partnered with Nyandarua Technical Institute to build the Laisamis Technical Institute which is expected to admit students from January 2017.

Sign: .....

CHAIRPERSON-LAISAMIS NG CDF

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-
LAISAMIS CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

III. STATEMENT OF NGCDF 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 NGCDF shall prepare financial statements in respect of that NGCDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

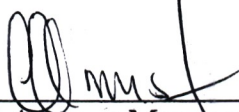
The Accounting Officer in charge of the Laisamis NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NGCDF; (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 NGCDF; (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 Laisamis NGCDF accepts responsibility for the NGCDF'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 NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2015, and of the NGCDF's financial position as at that date. The Accounting Officer in charge of the Laisamis NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.


The Accounting Officer in charge of the Laisamis NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF'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 NGCDF'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

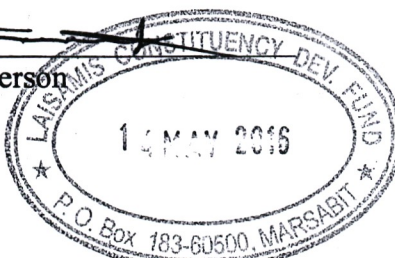
The NGCDF's financial statements were approved and signed by the Accounting Officer on _____ 2016.



Fund Account Manager



Chairperson



REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.oagkenya.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - LAISAMIS CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Laisamis Constituency set out on pages 5 to 14, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significance accounting policies and other explanatory information, in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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, 2015.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the 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

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

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 Fund'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.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my adverse audit opinion.

Basis for Adverse Opinion

1.0 Accuracy, Completeness and Presentation of the Financial Statements

1.1 Accuracy of the Financial Statements

The summary statement of appropriation reflected a total actual expenditure of Kshs.82, 040,744 while the statement of receipts and payments indicates total expenditure of Kshs.87,755,733 resulting in an unexplained and unreconciled variance of Kshs.5,714,989. Further, although the summary statement of appropriation reflects actual payments of Kshs.82,040,744, a recasting of the respective figures gave a total of Kshs.81,763,030 resulting into an unexplained overcast of Kshs.277,714.

1.2 Presentation of the Financial Statements

The summary of fixed assets register and a report on follow-up of Auditor's recommendations were not included as part of the annexures in the financial statements for the year ended 30 June 2016 as required under the International Public Sector Accounting Standards (IPSAS) cash basis accounting method prescribed by the Accounting Standards Board.

Under the circumstances, the accuracy, completeness and presentation of the financial statements for the year ended 30 June 2016 could not be ascertained.

2.0 Cash and Cash Equivalents

The cash and cash equivalents balance decreased by Kshs.5,070,162 from Kshs.24,753,840 as at 30 June 2015 to Kshs. 19,683,678 as at 30 June 2016. However, the bank reconciliation made available for audit had a cashbook balance of Kshs.19,693,677 resulting in an unexplained and unreconciled variance of Kshs.9,999. Further, included in the Kshs.19,693,677 balance were stale cheques amounting to Kshs.697,873 indicated as un-presented cheques and which did not include payee details. In addition, the bank reconciliation reflected un-presented cheques balance of Kshs. 837,130 while the schedule of un-presented cheques made available for audit had a balance of Kshs.797,130 resulting in an unexplained and unreconciled difference of Kshs.40,000. The bank reconciliation statement further reflected bank charges

totaling to Kshs.11,068 whose details was not adjusted in the cashbook. Again, a recasting of these bank charges in the bank reconciliation statement gave a figure of Kshs.10,914 resulting into an unreconciled and unexplained variance of Kshs.154.

In view of the foregoing, the accuracy of the cash and cash equivalents balance of Kshs.19,683,678 as at 30 June 2016 could not be ascertained.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund-Laisamis Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Other Matter

1.0 Budgetary Control and Performance

During the year under review, Laisamis Constituency had an approved budget of Kshs.149,548,601 but only Kshs.82,685,571 was received while Kshs.62,011,867 was not disbursed. Further, the statement of receipts and payments reflected an expenditure of Kshs.87,755,733 as at 30 June 2016 resulting in under-expenditure of Kshs.61,792,868 being the difference between the Kshs.149,548,601 budgeted funds and the Kshs.87,755,733 actual expenditure. In addition to the Kshs.82,685,571 receipts from the Board during the year, the Fund had unutilized funds brought forward amounting to Kshs.24,753,840 and therefore the total funds available during the year were Kshs.107,439,411. However, only Kshs.87,755,512 was spent during the year while Kshs.19,683,678 had not been spent as at 30 June 2016. A component analysis for the budgeted amounts versus the actual is as indicated below:

Expenditure Analysis				
	Budget (Kshs.)	Actual Expenditure (Kshs.)	Variance (Kshs.)	Absorption
Compensation of Employee	6,200,000	1,402,800	4,797,200	22%
Use of Goods and services	3,464,275	7,287,471	(3,823,196)	210%
Transfer to Other Government Unit	95,670,873	44,609,950	51,060,923	47%
Other Grants and Transfers	44,213,453	34,455,512	9,757,941	80%
Total	49,548,601	87,755,733	61,792,868	59%

It has not been explained how the over expenditure on use of goods and services of Kshs.3,823,196 was funded without approved reallocation of funds.

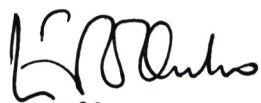
The residents of Laisamis constituency did not therefore receive promised and expected services equivalent to the Kshs.61,792,868 being the difference between the budgeted and actual expenditure as at 30 June 2016.

2.0 Project Implementation and Management

A project status report presented for audit together with the financial statements indicated that funds totaling to Kshs.101,929,362 were allocated to projects within the constituency during the year under review. However, analysis of the report revealed that one (1) project allocated Kshs.6,000,000 had not started as at 30 June 2016 and the respective funds were not disbursed to the project management committee (PMC). Further, as at 30 June 2016, seven (7) projects allocated Kshs.22,400,000 were on-going while fifty one (51) projects allocated Kshs.73,529,362 were completed. The analysis of the project status is as follows;

Sector	Project status	Amount allocated (Kshs.)	Amount Disbursed (Kshs.)	No of Projects
Education	Completed	41,928,562	41,928,562	29
	On going	21,400,000	21,400,000	6
	Not started	6,000,000	-	1
	Sub Total	69,328,562	63,328,562	36
Road	Complete	10,800,000	10,800,000	8
	On-going	1,000,000	1,000,000	1
	Sub Total	11,800,000	11,800,000	9
Emergency	Complete	5,767,647	5,767,647	1
Water	Complete	12,770,970	12,770,970	12
Sport	Complete	2,262,183	2,262,183	1
	Grand Total	101,929,362	101,929,362	59

In view of the foregoing, the residents of Laisamis constituency did not receive planned services equivalent to the budgeted projects valued at Kshs.6,000,000 that had not been implemented as at 30 June 2016.



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

Nairobi

02 November 2017

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- LAISAMIS
CONSTITUENCY**

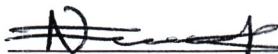
Reports and Financial Statements

For the year ended June 30, 2016

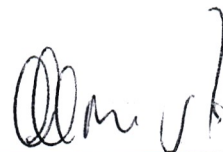
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015 - 2016	2014 - 2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	82,685,571	80,056,713
TOTAL RECEIPTS		82,685,571	80,056,713
PAYMENTS			
Compensation of employees	2	1,402,800	1,346,000
Use of goods and services	3	7,287,471	8,033,550
Transfers to Other Government Units	4	44,609,950	55,679,420
Other grants and transfers	5	34,455,512	46,915,544
Other Payments	6	-	4,586,000
TOTAL PAYMENTS		87,755,733	116,560,513
SURPLUS/DEFICIT		(5,070,162)	(36,503,800)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Laisamis NGCDF financial statements were approved on _____ 2016 and signed by:



Chairperson – Laisamis NGCDFC



Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- LAISAMIS
CONSTITUENCY**

Reports and Financial Statements

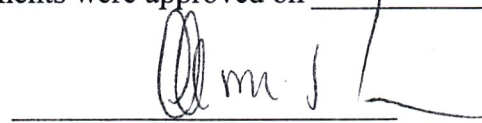
For the year ended June 30, 2016

V. STATEMENT OF ASSETS

	Note	2015 - 2016	2014 - 2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Cash and Bank Balances	7	19,683,678	24,753,840
TOTAL FINANCIAL ASSETS		19,683,678	24,753,840
REPRESENTED BY			
Fund balance brought Forward	8	24,753,840	61,257,639
Surplus/Deficit for the year		(5,070,162)	(36,503,799)
NET LIABILITIES		19,683,678	24,753,840

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. Laisamis NGCDF financial statements were approved on _____ 2016 and signed by:


Chairman - NGCDFC


Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- LAISAMIS
CONSTITUENCY**

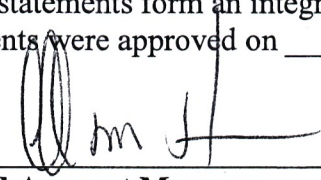
**Reports and Financial Statements
For the year ended June 30, 2016**

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2015 - 2016	2014 - 2015
Transfers from CDF Board	1	82,685,571	80,056,714
Payments for operating expenses			
Compensation of Employees	2	(1,402,800)	(1,346,000)
Use of goods and services	3	(7,287,471)	(8,033,550)
Transfers to Other Government Units	4	(44,609,950)	(55,679,420)
Other grants and transfers	5	(34,455,512)	(46,915,544)
Other Payments	6	-	(4,586,000)
Net cash flow from operating activities		(5,070,162)	(36,503,800)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	-	-	
Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(5,070,162)	(36,503,800)
Cash and cash equivalent at BEGINNING of the year	8	24,753,840	61,257,639
Cash and cash equivalent at END of the year	7	19,683,678	24,753,839

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Laisamis NGCDF financial statements were approved on _____ 2016 and signed by:


Chairman NGCDFC


Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND LAISAPIS CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2016**

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	113,109,190	36,439,411	149,548,601	82,685,571	62,011,867	59%
TOTAL	113,109,190	36,439,411	149,548,601	82,685,571	62,011,867	59%
PAYMENTS						
Compensation of Employees	1,200,000	5,000,000	6,200,000	1,402,800	4,797,200	22%
Use of goods and services	3,464,275	-	3,464,275	2,345,780	1,118,495	68%
Transfers to Other Government Units	75,670,873	20,000,000	95,670,893	44,609,950	51,060,923	47%
Other grants and transfers	32,774,042	11,439,411	44,213,453	33,404,500	10,808,953	76%
TOTAL	113,109,190	36,439,411	149,548,601	82,040,744	67,785,571	55%

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND LAISAMIS
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2016**

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NGCDF and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the NGCDF 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 NGCDF 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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND LAISAMIS
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

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 NGCDF 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 NGCDF'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 NGCDF's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. Subsequent events

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND LAISAMIS
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**Reports and Financial Statements
For the year ended June 30, 2016**

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Normal allocation		
A796048		26,685,571.25
A796595		14,011,342.75
A796798		12,672,228.50
A759634		26,685,571.25
A820595	20,000,000	
A796437	20,000,000	
A790791	24,685,571	
A820830	16,000,000	
A724049	2,000,000	
TOTAL	82,685,571	80,056,713.25

2. COMPENSATION OF EMPLOYEES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Basic wages of contractual employees	1,402,800	1,346,000
Total	1,402,800	1,346,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND LAISAMIS
CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	-	1,842,000
Domestic travel and subsistence	404,500	2,321,200
Other committee expenses	360,000	2,359,000
Committee allowance	4,566,691	2,227,000
Office and general supplies and services	9,750	246,550
Fuel ,oil & lubricants	1,303,245	2,425,249
Other operating expenses	329,509	632,651
Routine maintenance – vehicles and other transport equipment	298,776	565,900
Routine maintenance – other assets	15,000	
Total	7,287,471	12,619,550

4. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 – 2015
	Kshs	Kshs
Transfers to primary schools	25,097,950.00	29,530,460
Transfers to secondary schools	9,512,000.00	17,666,960
Transfers to tertiary institutions	10,000,000.00	-
Transfers to health institutions	-	8,482,000
TOTAL	44,609,950.00	55,679,420

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND LAISAMIS
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2016**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bursary – secondary schools	1,129,000	10,273,000
Bursary – tertiary institutions	-	6,843,200
Mock & CAT	900,000	1,000,000
Water projects	17,246,000	9,400,000
Security projects	-	1,497,500
Roads projects	8,344,103	9,893,395
Sports projects	2,222,409	1,730,000
Environment projects	2,685,000	1,260,200
Emergency Projects	1,929,000	5,018,249
Total	34,455,512	46,915,544

6: Other Payments

	2015 - 2016 Kshs	2014 - 2015 Kshs
Other Payments	-	4,586,000
	-	4,586,000

7. Cash and Bank

Name of Bank, Account No. & currency	2015 - 2016 Kshs	2014 - 2015 Kshs
Kenya Commercial Bank A/c	19,683,678	24,753,840
	19,683,678	24,753,840

8. BALANCES BROUGHT FORWARD

	2015 - 2016 Kshs	2014 - 2015 Kshs
Bank accounts	24,753,840	61,257,639
Total		