

REPUBLIC OF KENYA



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OFFICE OF THE AUDITOR-GENERAL

REPORT

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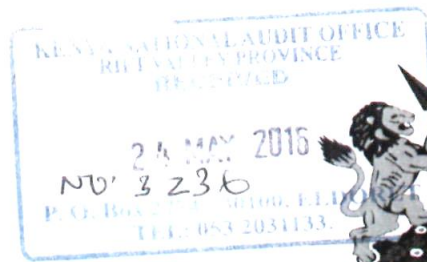
THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
KAPSERET CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**





**CONSTITUENCY DEVELOPMENT FUND- KAPSERET
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015**

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



CONSTITUENCY DEVELOPMENT FUND – KAPSERET CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

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CONSTITUENCY DEVELOPMENT FUND- KAPSERET CONSTITUENCY
Reports and Financial Statements
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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*.

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	AIE HOLDER	WESLEY MAINA
3.	ACCOUNTANT	PHILIP KILAKA
4.		

(d) Fiduciary Oversight Arrangements

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

(e) KAPSERET CDF Headquarters

P.O. Box 2449-30100
ELDORET
WARENG DISTRICT
OUTSPAN

CONSTITUENCY DEVELOPMENT FUND- KAPSERET CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

(f) KAPSERET CDF Contacts

Telephone: (254 072188
E-mail: cdfkapsret.go.ke
Website: cdf.go.ke

(g) KAPSERET CDF Bankers

(h) COOPERATIVE BANK

ELDORET
ACCOUNT 01141443517600
P.O. BOX 2948
ELDORET
KENYA

(i) Independent Auditors

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

(j) Principal Legal Adviser

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

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

[Put the forward note by the Chairman CDFC]

Include among others the following:

Kapseret Constituency Development Fund in 2014/2015 was allocated Ksh 96754102 .During the year at total of Ksh 62,890,165 was disbursed to the constituency by the end of June 2015.The balance 33,863,936.50 as funds due the constituency from the Board to fund various projects as per the proposal approved by the CDF board. Our budget therefore has been funded 65% .The CDFC was able to disburse funds to respective Project Management committees and undertook Bursary vetting in various locations and disbursed cheques to the beneficiaries.

The projects under roads and water was funded under full contract basis and supervision undertaken by the respective ministries
Projects implementation has been hampered and slowed down by Land related disputes and price speculations hence some approved projects have not been funded as the potential sellers are not willing to sell land .

The current stalemate in nominating and approving new Boards of management has affected various schools as the tenure of the respective boards has expired.


Sign

PHILIP KOGO.

CHAIRMAN CDFC

CONSTITUENCY DEVELOPMENT FUND- KAPSERET CONSTITUENCY
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III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the *KAPSERET CDF* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (period) ended on June 30, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *CDF*; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *CDF*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *KAPSERET CDF* accepts responsibility for the *CDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *Kapseret CDF's* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 2015, and of the *CDF's* financial position as at that date. The Accounting Officer charge of the *KAPSERET CDF* further confirms the completeness of the accounting records maintained for the *CDF*, which have been relied upon in the preparation of the *CDF's* financial statements as well as the adequacy of the systems of internal financial control.


The Accounting Officer in charge of the *KAPSERET CDF* confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *KAPSERET CDF's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Kapseret Cdf financial statements were approved and signed by the Accounting Officer on

2014.


PHILIP KOGO
CHAIRMAN


WESLEY MAINA
FUND ACCOUNT MANAGER



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – KAPSERET CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kapseret Constituency set out on pages 5 to 43, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. 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 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 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with the provisions of Section 9 of Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

Constituencies Development Fund – Kapseret Constituency – Reports and Financial Statements for the year ended 30 June 2015

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 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 Use of Goods and Services

The statement of receipts and payments reflect expenditure on use of goods and services of Kshs.4,874,643 which include an expenditure of Kshs.3,047,641 which was not supported with documentary evidence as shown below:-

Description	Amount (Kshs)
Communication supplies and services	634,750
Domestic Travel and subsistence	189,400
Printing and Advertisements	175,000
Hospitality, supplies and services	335,550
Specialized Materials	397,367
Office general supplies	775,323
Other Operating expenses	235,000
Routine maintenance – Vehicles	305,251
Total	3,047,641

Under the circumstances, the propriety of expenditure totaling Kshs.3,047,641 included in use of goods and services expenditure figure of Kshs.4,874,643 could not be confirmed.

2.0 Transfers to Other Government Units

2.1 Purchase of School Buses

Included in the transfers to other government units figure of Kshs.39,720,690 reflected in the statement of receipts and payments are disbursements towards payment of bank loans for purchase of school buses totalling to Kshs.5,700,000 as shown below:-

Date	Payment Voucher Number	Cheque Number	Payee	Particulars	Amount (Kshs)
2-Jul-14	228	945	AIC Lemook	Repayment of bus loan	1,000,000
2-Jul-14	229	943	Simat Secondary School	Repayment of bus loan	1,000,000
5-Nov-14	292	1056	AIC Lemook Secondary School	Repayment of bus loan	800,000
5-Nov-14	293	1055	Tuiyo Secondary	Repayment of bus loan	900,000
8-Nov-14	291	1057	Simat Secondary School	Repayment of bus loan	800,000
15-May-15	456	2143	Tuiyo Secondary	Repayment of bus loan	600,000
16-May-15	458	2147	AIC Lemook Secondary School	Repayment of bus loan	600,000
			Total		5,700,000

Information made available indicate that the school buses were acquired at total cost of Kshs.13,202,952 through financing by the National Bank. However, the money was not paid directly to the loan account but was received in the respective school bank accounts and repaid in installments contrary to Section 22(2) of the Constituencies Development Fund Act, 2013 which stipulates that any funding shall be for a complete project or defined phase of a project. Further, expenditure returns indicating how the money was spent was not availed for audit verification.

Under the circumstances, the propriety of expenditure amounting Kshs.5,700,000 expenditure towards loan repayment for school buses could not be confirmed.

2.2 Construction of Administration Block–Wareng Secondary School

Included in the transfers to other government entities figure of Kshs.39,720,690 reflected in the statement of receipts and payments is Kshs.2,500,000 disbursed to Wareng Secondary School for roofing works. However, no expenditure records such as procurement records, bill of quantities, payment Vouchers were availed for audit review.

Under the circumstances, the propriety of the expenditure of Kshs.2,500,000 incurred in the construction of an administration block at Wareng Secondary School could not be confirmed.

3.0 Acquisition of Land

Included in the transfers to other government entities figure of Kshs.39,720,690 reflected in the statement of receipts and payments is an expenditure of Kshs.3,130,000 incurred on the purchase of land as shown below:-

Date	PV. No	Cheque No.	Payee	Particulars	Amount (Kshs)
9.3.2015	1056	2023	Nganiat primary School	Purchase of Land 4 acres	1,200,000.00
31.10.2014	272	1022	Nganiat primary School	Purchase of Land	1,200,000.00
4.03.2015	1054	2021	Gilbert Kosgei	Purchase of Land	730,000.00
			Total		3,130,000

However, supporting documents for the purchase of land such as land valuation report, title deeds, sale agreements, advertisement and tender minutes were not availed for audit review. Under the circumstances, the propriety of Kshs.3,130,000 expenditure on the purchase of land parcels could not be confirmed for the year ended 30 June 2015.

4.0 Bursaries

Included in other grants and transfers figure of Kshs.35,367,312 is bursary disbursements totalling Kshs.18,369,100 out of which Kshs.10,250,000 was disbursed to Secondary Schools and Kshs.8,119,100 disbursed to tertiary Institutions. However, a list of the Constituency Development Fund Bursary Committee members and the criteria of selecting the needy students were not provided to show how the needy cases were identified and how bursary award was determined. Further, no documentary evidence such as list of beneficiaries, receipts or acknowledgement letters from the institutions were availed to confirm receipt of the bursaries paid out. Under the circumstance, the propriety of Kshs.18,369,100 bursaries awarded could not be confirmed.

5.0 Cash and Cash Equivalents

5.1 Bank Balance

The statement of financial assets and liabilities reflect bank balance figure of Kshs.42,557, which is at variance with the figure of Kshs.2,227,773 reflected in note 12A to the financial statements. The variance of Kshs.2,185,216 between the two figures has not been reconciled or explained. Under the circumstances, the accuracy and validity of the bank balance of Kshs.42,557 as at 30 June 2015 could not be confirmed.

CONSTITUENCY DEVELOPMENT FUND- KAPENGURIA CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

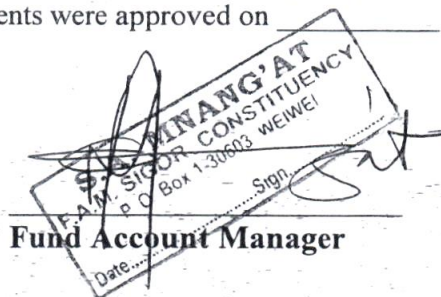
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	84,043,962	114,223,569
Proceeds from Sale of Assets	2	000	000
Other Receipts	3	000	000
TOTAL RECEIPTS		84,043,962	114,223,568
PAYMENTS			
Compensation of Employees	4	2,165,865	2,224,000
Use of goods and services	5	18,009,410	4,104,110
Committee Expenses	6	3,676,000	1,293,000
Transfers to Other Government Units	7	40,838,506	30,791,193
Other grants and transfers	8	34,600,375	52,245,266
Social Security Benefits	9	61,600	103,680
Acquisition of Assets	10	2,000,000	5,802,000
Other Payments	11	000	000
TOTAL PAYMENTS		101,351,756	96,563,249
SURPLUS/DEFICIT		(17,307,794)	17,660,320

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAPENGURIA CDF financial statements were approved on _____ 2015 and signed by:



Chairman - CDFC


Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- KAPENGURIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

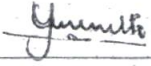
V. STATEMENT OF ASSETS AND LIABILITIES.

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	380,498	16,941,342
Cash Balances (cash at hand)	12B	000	000
Outstanding Imprests	12C	000	746,950
TOTAL FINANCIAL ASSETS		380,498	17,688,292


REPRESENTED BY

Fund balance b/fwd	13	17,688,292	27,972
Surplus/Deficit for the year		(17,307,794)	17,660,320
Prior year adjustments	14	000	000
NET FINANCIAL POSITION		380,498	17,688,292

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAPENGURIA CDF financial statements were approved on _____ 2015 and signed by:



Chairman - CDFC



Fund Account Manager

S. A. Mwangi
 KAPENGURIA CONSTITUENCY
 P.O. BOX 30800, KAPENGURIA
 Date: _____

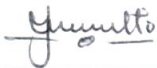
CONSTITUENCY DEVELOPMENT FUND- KAPENGURIA CONSTITUENCY

**♦ Reports and Financial Statements
For the year ended June 30, 2015**

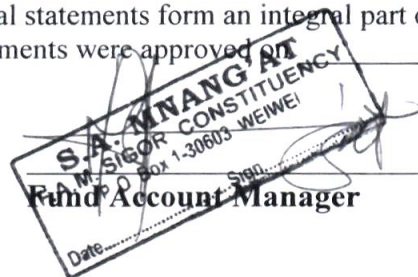
VI. STATEMENT OF CASHFLOW

Receipts for operating income		2014 - 2015	2013 - 2014
Transfers from CDF Board	1	84,043,962	114,223,569
Other Receipts	3	000	000
Payments for operating expenses			
Compensation of Employees	4	2,165,865	2,224,000
Use of goods and services	5	18,009,410	4,104,110
Committee Expenses	6	3,676,000	1,293,000
Transfers to Other Government Units	7	40,838,506	30,791,193
Other grants and transfers	8	34,600,375	52,245,266
Social Security Benefits	9	61,600	103,680
Other Payments	11		000
Adjusted for:			
Adjustments during the year		000	000
Net cash flow from operating activities		(15,307,794)	23,462,320
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	000	000
Acquisition of Assets	10	(2,000,000)	5,802,000
Net cash flows from Investing Activities		(2,000,000)	(5,802,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(17,307,794)	17,660,320
Cash and cash equivalent at BEGINNING of the year	15	17,688,292	27,972
Cash and cash equivalent at END of the year	16	380,498	17,688,2912

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KAPENGURIA CDF financial statements were approved _____ 2015 and signed by:



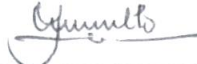
Chairman CDFC



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	118,715,063	17,688,292	136,403,355	101,732,254	34,671,101	74
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	2,158,000	1,000,000	3,158,000	2,165,865	992,135	69
Use of goods and services	13,010,560	10,344,722	23,355,282	18,009,410	5,345,872	77
Committee Expenses	3,661,156	1,000,000	4,661,156	3,676,000	985,156	79
Transfers to Other Government Units	60,850,000		60,850,000	40,838,506	20,011,494	67
Other grants and transfers	35,270,198	5,313,570	40,583,768	34,600,375	5,983,393	85
Social Security Benefits	50,000	30,000	80,000	61,600	18,400	77
Acquisition of Assets	3,715,149		3,715,149	2,000,000	1,715,149	54
Other Payments						
TOTALS	118,715,063	17,688,292	136,403,354	101,351,756	35,051,599	74

The KAPENGURIA CDF financial statements were approved on _____ 2015 and signed by:



 Chairman CDF



 Fund Account Manager



VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

CONSTITUENCIES DEVELOPMENT FUND KAPENGURIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

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

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2015.

CONSTITUENCIES DEVELOPMENT FUND KAPENGURIA CONSTITUENCY

• **Reports and Financial Statements**

For the year ended June 30, 2015

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
CDF Board		
AIE NO A759666	29,678,766	56,621,898
AIE NO A796756	17,807,259	32,915,240
AIE NO A797226	11,871,507	24,686,430
(other constituency e.g, parent constituency)	24,686,430	
TOTAL	84,043,962	114,223,568

2. PROCEEDS FROM SALE OF ASSETS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	000	000
Receipts from sale of office and general equipment	000	000
Receipts from the Sale Plant Machinery and Equipment	000	000
Total	000	000

CONSTITUENCIES DEVELOPMENT FUND KAPENGURIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Received	000	000
Rents	000	000
Receipts from Sale of tender documents	000	000
Other Receipts Not Classified Elsewhere	000	000
Total	000	000

4. COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	2,165,865	2,224,000
Basic wages of casual labour	000	000
Personal allowances paid as part of salary		
House allowance	000	000
Transport allowance	000	000
Leave allowance	000	000
Gratuity	000	000
Other personnel payments	000	000
Total	2,165,865	2,224,000

CONSTITUENCIES DEVELOPMENT FUND KAPENGURIA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***5. USE OF GOODS AND SERVICES**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	1,189,568	72,000
Communication, supplies and services	1,060,000	62,000
Domestic travel and subsistence	978,000	94,000
Printing, advertising and information supplies & services	000	207,060
Rentals of produced assets	000	000
Training expenses	000	451,000
Hospitality supplies and services	2,048,582	80,000
Insurance costs	000	000
Specialized materials and services	1,370,000	962,000
Office and general supplies and services	2,261,450	350,000
Fuel, oil & lubricants	1,324,000	1,156,000
Other operating expenses	3,966,410	54,000
Routine maintenance – vehicles and other transport equipment	1,327,180	288,550
Routine maintenance – other assets	2,484,220	327,500
Total	18,009,410	4,104,110

6. COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	3,676,000	670,500
Other committee expenses	000	622,500
Total	3,676,000	1,293,000

CONSTITUENCIES DEVELOPMENT FUND KAPENGURIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities	00	00
Transfers to primary schools (see attached list)	13,650,000	9,660,500
Transfers to secondary schools (see attached list)	19,700,000	14,495,000
Transfers to tertiary institutions (see attached list)	00	6,635,693
Transfers to health institutions (see attached list)	7,488,506	4,800,000
TOTAL	40,838,506	35,591,193

8. OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary – secondary schools (see attached list)	13,209,000	9,505,000
Bursary – tertiary institutions (see attached list)	13,141,375	15,519,266
Bursary – special schools (see attached list)	00	300,000
Mock & CAT (see attached list)	00	00
Water projects (see attached list)	2,250,000	10,250,000
Agriculture projects (see attached list)	00	00
Electricity projects (see attached list)	00	00
Security projects (see attached list)	300,000	00
Roads projects (see attached list)	5,700,000	8,900,000
Sports projects (see attached list)	00	00
Environment projects (see attached list)	00	300,000
Emergency projects (see attached list)	00	2,671,000
Total	34,600,375	47,445,266

9. SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	61,600	103,680
Total	61,600	103,680

CONSTITUENCIES DEVELOPMENT FUND KAPENGURIA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***10. ACQUISITION OF ASSETS****Non Financial Assets**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	00	00
Construction of Buildings	00	4,230,000
Refurbishment of Buildings	1,850,000	400,000
Purchase of Vehicles and Other Transport Equipment	00	00
Overhaul of Vehicles and Other Transport Equipment	150,000	00
Purchase of Household Furniture and Institutional Equipment	00	00
Purchase of Office Furniture and General Equipment	00	550,000
Purchase of ICT Equipment, Software and Other ICT Assets	00	00
Purchase of Specialised Plant, Equipment and Machinery	00	250,000
Rehabilitation and Renovation of Plant, Machinery and Equip.	00	00
Acquisition of Land	00	372,000
Acquisition of Intangible Assets	00	00
Total	2,000,000	5,802,000

CONSTITUENCIES DEVELOPMENT FUND KAPENGURIA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

specify	2014 - 2015 Kshs	2013 - 2014 Kshs
	<u>000</u>	<u>000</u>

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015 Kshs	2013 - 2014 Kshs
<i>Equity Bank -107029759933</i>	380,498	16,941,342
<i>Name of Bank, Account No.</i>	000	000
<i>Name of Bank, Account No.</i>	000	000
Total	380,498	16,941,342

CONSTITUENCIES DEVELOPMENT FUND KAPENGURIA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***12B: CASH IN HAND**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Location 1	000	000
Location 2	000	000
Location 3	000	000
Other Locations (<i>specify</i>)	000	000
Total	000	000

*[Provide cash count certificates for each]***12C: OUTSTANDING IMPRESTS**

13. BALANCES BROUGHT FORWARD

	2014 - 2015 Kshs	2013 - 2014 Kshs	
Bank accounts	16,941,342		-
Cash in hand	000		-
Imprest	0000		-
Total	16,941,342		-

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs	
Bank accounts	000		-
Cash in hand	000		-
Imprest	000		-
Total			-

CONSTITUENCIES DEVELOPMENT FUND KAPENGURIA CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015****15. OTHER IMPORTANT DISCLOSURES****15.1: PENDING ACCOUNTS PAYABLE**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Construction of buildings	000	000
Construction of civil works	000	000
Supply of goods	000	000
Supply of services	000	000
	000	000

15.2: PENDING STAFF PAYABLES

	Kshs	Kshs
Senior management	000	000
Middle management	000	000
Unionisable employees	000	000
Others (<i>specify</i>)	000	000
	000	000

15.3: OTHER PENDING PAYABLES

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	000	000
Amounts due to other grants and other transfers (see attached list)	000	000
Others	000	000
	000	000



NATIONAL GOVERNMENT ENTITY - (KAPENGURIA CONSTITUENCY)

**Reports and Financial Statements
For the year ended June 30, 2015**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

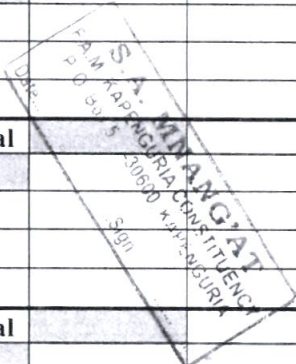
NATIONAL GOVERNMENT ENTITY - (KAPENGURIA CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2015

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							



NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to other grants and other transfers							
4.							
5.							
6.							
	Sub-Total						
	Sub-Total						
Others (specify)							
7.							
8.							
9.							
	Sub-Total						
	Grand Total	21,339,450					

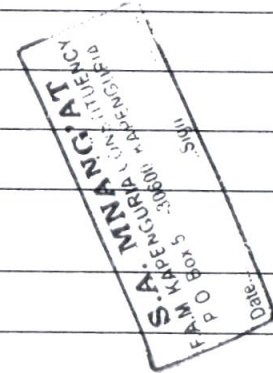
NATIONAL GOVERNMENT ENTITY - (KAPENGURIA CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2015

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs)	Historical Cost (Kshs)
	2014/15	2013/14
Land	372,000	372,000
Buildings and structures	6,080,000	4,230,000
Transport equipment	6,150,000	6,000,000
Office equipment, furniture and fittings	550,000	550,000
ICT Equipment, Software and Other ICT Assets	200,000	200,000
Other Machinery and Equipment	250,000	250,000
Heritage and cultural assets		
Intangible assets		
Total	13,602,000	11,602,000



CONSTITUENCIES DEVELOPMENT FUND BOARD- KEIYO NORTH CONSTITUENCY.

Reports and Financial Statements

For the year ended June 30, 2015

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land		
Buildings and structures		5,307,292
Transport equipment		4,256,876
Office equipment, furniture and fittings	13,295	29,965
ICT Equipment, Software and Other ICT Assets		320,000
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	13,295	9,914,133