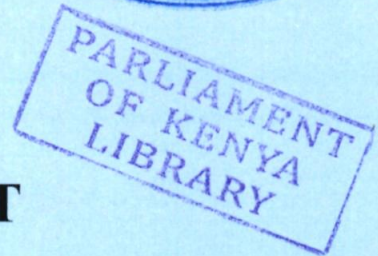


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
GILGIL CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**



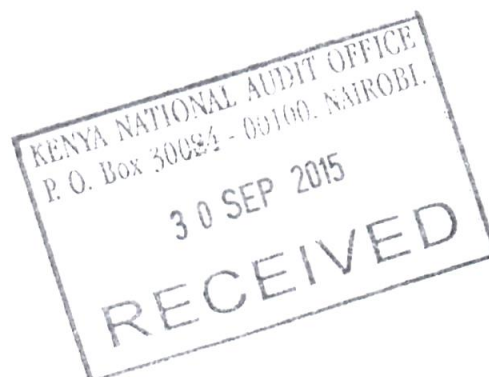


CONSTITUENCY DEVELOPMENT FUND- GILGIL CONSTITUENCY

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 – GILGIL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

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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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *Gilgil 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.	A.I.E holder	Miriam Naini
3.	Accountant	Patricia Nguku
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of Gilgil 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) GILGIL CDF Headquarters

P.O. Box 524
Chief's Offices Ground
GILGIL

(f) GILGIL CDF Contacts

Telephone: (254) XXXXXXXXX

E-mail: cdfgilgil@gmail.com

Website: www.go.ke

(g) GILGIL CDF Bankers

1. Cooperative Bank
P.O. Box 631-20116
GILGIL
2. Kenya Commercial Bank
...
...
...

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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

BUDGET PERFORMANCE

Most of the initiated projects for this financial year were completed with a maximum of six weeks per two classrooms and are in use

KEY ACHIEVEMENTS FOR THE CDF

- Most of the initiated school projects are completed with a maximum of 6 weeks per two classes. We have managed to help communities access transport by building bridges eg Kanorero, Kabugi, Kahuho foot path, Olbegi. The constituency has its own office completed by now. The CDFC have agreed to sponsor 30 students to undertake technical causes at Comboni Polytechnic.
- **SECURITY** - We have built and almost completed Kiptangwany AP Lines, Munanda Police and currently engaged in building OCS Elementaita house, A.P Tangi Tano and Jaica Police.
- **WATER** - Despite this being a county affair we have moved to elevate poverty by providing water to the dry place at Kamathatha, Eburru and Jaica and a project initiated almost half way through beyond the Gema village and supplying water through the villages.
- **List emerging issues related to the CDF** – bursary requests are too many, but despite of this challenge the committee have managed to give priority to orphans to enable them access secondary education
- **List the implementation challenges and recommended way forward** – disbursement of project money in small bits have caused delays and gaps in projects implementation.

Sign 

CHAIRMAN CDFC

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Gilgil Constituency set out on pages 5 to 20, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation: recurrent and development combined for the year 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.

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 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229 of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of

Report of The Auditor-General on Constituencies Development Fund - Gilgil Constituency for the year ended 30 June 2015

accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis of Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1. Understatement of Net Financial Position

The statement of assets reflected a net financial position of Kshs.18,997,432 comprising of the current surplus of Kshs.17,018,812.30 and a balance brought forward of Kshs.1,978,619.70. However, the comparative figure differed with actual balance brought forward of Kshs.2,717,698 with a difference of Kshs.739,078.30.

Consequently, the accuracy of the statement of assets could not be confirmed.

2. Cash and Cash Equivalent

2.1 Cash and Cash Equivalents

Examination of the cash book disclosed cash balance of Kshs.695,312 as at 30 June 2015. However, the balance was not disclosed in the statement of assets and consequently, the accuracy of the Cash and Cash Equivalents balance of Kshs.18,997,432 could not be confirmed.

2.2 Stale Cheques

Examination of the bank reconciliation statement as at 30 June 2015 disclosed unpresented cheques of Kshs.10,427,558.10. Out of this amount, cheques totaling Kshs.1,627,254 with some dating far back to April, 2014 were stale. It was not clear why the stale cheques had not been reversed to the cash book.

Although it has been explained that the stale cheques were reversed and replaced, it was not clear why they were still reflected in the reconciliation statement.

3. Unaccounted for Bursaries

According to the projects implementation status report for the year 2014/2015, Kshs.20,143,568 was spent on bursaries to needy students within the constituency. However, the schedules supporting the disbursement and the acknowledgement letters from the various Institutions could only support a sum of Kshs.14,214,019.32 while a balance of Kshs.5,959,548.68 could not be supported.

In the circumstances, the propriety of the expenditure of Kshs.5,959,548.68 could not be confirmed.

4. Budget Appraisal Performance

4.1 Revenue Analysis

Budgeted Amount (Kshs)	Actual Receipts (Kshs)	Variance/Difference (Kshs)
152,210,314.00	125,858,923.65	26,351,390.35

The Gilgil CDF had a shortfall of Kshs.26,351,390.35 since the budgeted amount was Kshs.152,210,314 and the actual receipts from the board were Kshs.125,858,923.65. This indicates that the Constituency Development Fund Committee (CDFC) was not in a position to implement all the projects earmarked for implementation during the financial period under review. The following table analysis the CDF project implementation status and budget absorption status.

Sector	No. of Projects Budgeted	No. of Projects implemented	Budgeted Amount Kshs	Actual Expenditure Kshs	Absorption Rate %	Over/Under expenditure Kshs
Emergency	1	1	5,272,278.54	5,272,280.54,369.00.00	101.8%	96,721.46
Bursary	3	3	20,143,568.00	14,214,019.32	70.6%	(5,929,548.68)
Sports	1	1	2,108,911.00	1,265,014.00	100%	(843,897.00)
Environment	8	1	2,108,911.00	100,000.00	4.7%	(2,008,911.00)
Primary Schools	31	31	31,950,000.00	31,550,000.00	98.7%	400,000.00
Secondary Schools	17	16	16,250,000.00	17,150,000.00	105%	900,000.00
Health	2	7	1,245,544.00	5,882,659.00	472.3%	4,637,115.00
Water	9	12	6,446,248.00	2,866,672.70	44.5%	(3,579,575.30)
Roads	3	4	2,000,000.00	4,050,000.00	202.5%	(2,050,000.00)
Security	8	12	2,950,000.00	2,450,000.00	83.1%	(500,000.00)
Agriculture	1	-	300,000.00		-	(300,000.00)
Bodaboda	5	-	1,680,000.00		-	(1,680,000.00)
CDF Office	1	-	3,000,000.00		-	(3,000,000.00)
TOTAL	90	88	95,455,460.54	85,169,645.56		10,285,814.98

The following was noted:-

- i) The management of the Fund violated the provisions of the CDF Act, 2013, Section 23 (1) which advocates for the implementation of a minimum of five projects and a maximum of twenty-five projects in any particular financial period. It was observed that the fund budgeted for implementation a total of ninety (90) projects and implemented eighty-eight (88) which was above the recommended number of twenty five project.
- ii) The slow absorption of funds and implementation of more than the required number of projects may lead to stalled projects and also escalate the cost of project implementation.

5. Incomplete Project

Olesulutan Primary School was allocated Kshs.1,050,000 through cheque No.1255 and payment voucher No.138 for completion of an administration block. However, physical verification revealed that the building was approximately 65% complete even after exhausting the allocated fund. Further, no expenditure returns were made available for audit verifications and it was therefore not possible to ascertain how the disbursed amount was spent. Consequently, the propriety of the expenditure could not be confirmed.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



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

Nairobi

27 October 2016

CONSTITUENCY DEVELOPMENT FUND- GILGIL CONSTITUENCY

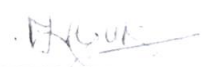
Reports and Financial Statements

For the year ended June 30, 2015

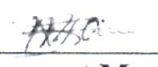
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	125,858,923.65	36,786,133.30
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		125,858,923.65	36,786,133.30
PAYMENTS			
Compensation of Employees	4	2,053,445.33	529,014.00
Use of goods and services	5	1,975,251.00	637,369.30
Committee Expenses	6	3,983,710.00	3,690,590.00
Transfers to Other Government Units	7	54,583,659.00	21,096,854.00
Other grants and transfers	8	30,314,706.02	13,809,349.00
Social Security Benefits	9	29,600.00	10,800.00
Acquisition of Assets	10	15,900,740	523,000.00
Other Payments	11	-	1,490.00
TOTAL PAYMENTS		108,840,111.35	34,786,133.30
SURPLUS/DEFICIT		17,018,812.30	1,978,619.70

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The GILGIL CDF financial statements were approved on 4/09 2015 and signed by:



Chairman - CDFC



Fund Account Manager

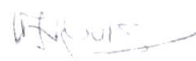
V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	18,997,432.00	1,978,619.70
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
TOTAL FINANCIAL ASSETS		18,997,432.00	1,978,619.70

REPRESENTED BY

Fund balance b/fwd	13	1,978,619.70	-
Surplus/Deficit for the year		17,018,812.30	1,978,619.70
Prior year adjustments	14	=	=
NET FINANCIAL POSITION		18,997,432.00	1,978,619.70

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The GILGIL CDF financial statements were approved on 11/09 2015 and signed by:



Chairman - CDFC



Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- GILGIL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

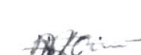
VI. STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	115,858,923.65	36764,753.00
Other Receipts	3	10,000,000.00	0.00
Payments for operating expenses			
Compensation of Employees	4	2,068,245.13	529,014.00
Use of goods and services	5	2,075,594.40	637,369.30
Committee Expenses	6	3,88,366.80	3,690,590.00
Transfers to Other Government Units	7	54,582,659.00	21,096,854.00
Other grants and transfers	8	30,314,706.02	8,297,016.00
Social Security Benefits	9	14,800.00	10,800.00
Other Payments	11	-	1,490.00
Adjusted for:			
Adjustments during the year		xxx	xxx
		92,939,371.35	
Net cash flow from operating activities		32,919,532.30	xxx
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	xxx	xxx
Acquisition of Assets	10	(15,900,740.00)	(523,000.00)
Net cash flows from Investing Activities		(15,900,740.00)	(523,000.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		17,018,812.30	1,978,619.70
Cash and cash equivalent at BEGINNING of the year	13	1,978,619.70	-
Cash and cash equivalent at END of the year	14	18,997,432.00	1,978,619.70

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The GILGIL CDF financial statements were approved on 11/09 2015 and signed by:



Chairman CDFC



Fund Account Manager

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						83%
Transfers from CDF Board	105,445,561.00	46,764,753.00	152,210,314.00	125,858,923.35	26,351,390.35	
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	3,006,733.66		3,006,733.66	2,068,245.13	938,488.53	69%
Use of goods and services	2,500,000.00		2,500,000.00	2,075,594.40	424,405.60	83%
Committee Expenses	3,883,366.80		3,883,366.80	3,883,366.80	-	100%
Transfers to Other Government Units	49,445,544.00	15,782,759.00	65,228,303.00	54,582,659.00	10,645,644.00	84%
Other grants and transfers	43,559,916.54	17,181,994.00	60,741,910.54	30,314,706.02	30,427,204.52	49.9%
Social Security Benefits	50,000.00		50,000.00	14,800.00	35,200.00	29.6%
Acquisition of Assets	3,000,000.00	13,800,000.00	16,800,000.00	15,900,740.00	899,260.00	94.6%
Other Payments						
TOTALS	105,445,651.00	46,764,753.00	152,210,314.00	108,840,111.35	43,370,202.65	71.5%

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]
(b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- i. Utilization % for other grants is less than 50% because we had not yet received the last allocation of Ksh. 26,351,390.35 which we later received in August after the close of this financial year.

The GILGIL CDF financial statements were approved on 11/09 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 – GILGIL 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 – GILGIL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
CDF Board	A735535		2,000,000.00
AIE NO	A735767		34,764,753.00
AIE NO	A750162	36,764,753.00	
AIE NO	A750445	26,361,390.25	
AIE NO	A790735	11,544,556.00	-
AIE NO	A796554	14,816,834.15	
AIE NO	A797194	26,361,390.25	
(other constituency e.g, parent constituency)		10,000,000.00	-
TOTAL		125,858,923.65	36,764,753.00

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	xxx	xxx
Receipts from sale of office and general equipment	xxx	xxx
Receipts from the Sale Plant Machinery and Equipment	xxx	xxx
Total	xxx	xxx

CONSTITUENCIES DEVELOPMENT FUND – GILGIL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

	2014 - 2015 Kshs	2013 - 2014 Kshs
Basic wages of contractual employees	1,546,645.13	529,014.00
Basic wages of casual labour	0	0
Personal allowances paid as part of salary		
House allowance	237,600.00	0
Transport allowance	250,000.00	0
Leave allowance	24,000.00	0
Gratuity	0	0
Other personnel payments	10,000.00	0
Total	2,068,245.13	529,014.00

CONSTITUENCIES DEVELOPMENT FUND – GILGIL 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	28,310.00	0
Communication, supplies and services	200,000.00	0
Domestic travel and subsistence	-	100,000.00
Printing, advertising and information supplies & services	207,435.00	0
Office Rent	540,000.00	225,000.00
Training expenses	-	0
Hospitality supplies and services	225,655.00	0
Insurance costs	0	0
Specialized materials and services	0	0
Office and general supplies and services	210,576.00	212,369.30
Other operating expenses	513,618.00	0
Routine maintenance – vehicles and other transport equipment	150,000.00	100,000.00
Routine maintenance – other assets	0	0
Total	2,075,594.40	637,369.30

6. COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	1,835,366.80	3,690,590.00
Other committee expenses	2,048,000.00	-
Total	3,883,366.80	3,690,590.00

CONSTITUENCIES DEVELOPMENT FUND – GILGIL 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	-	21,096,854
Transfers to primary schools (see attached list)	31,550,000.00	0
Transfers to secondary schools (see attached list)	17,150,000.00	0
Transfers to tertiary institutions (see attached list)	0	0
Transfers to health institutions (see attached list)	5,882,659.00	0
TOTAL	54,582,659.00	21,096,854.00

8. OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary – secondary schools (see attached list)	9,113,684.32	5,505,000.00
Bursary – tertiary institutions (see attached list)	4,560,568.00	1,341,000.00
Bursary – special schools (see attached list)	319,767.00	923,500.00
Mock & CAT (see attached list)	220,000.00	0
Water projects (see attached list)	2,866,672.70	0
Agriculture projects (see attached list)	0	0
Electricity projects (see attached list)	0	0
Security projects (see attached list)	2,450,000.00	0
Roads projects (see attached list)	4,050,000.00	0
Sports projects (see attached list)	1,265,014.00	0
Environment projects (see attached list)	100,000.00	0
Emergency projects (see attached list)	5,369,000.00	527,516.00
Total	30,314,706.02	8,297,016.00

9. SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	14,800.00	10,800.00
Total	14,800.00	10,800.00

CONSTITUENCIES DEVELOPMENT FUND – GILGIL 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	0	0
Construction of Buildings	9,300,000.00	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	6,600,740.00	0
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	523,000.00
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total	15,900,740.00	523,000.00

CONSTITUENCIES DEVELOPMENT FUND – GILGIL 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

xxx

xxx

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>Cooperative Bank – Gilgil A/C No. 01141404366300</i>	18,997,432.00	1,978,619.70
	0	0
	0	0
Total	18,997,432.00	1,978,619.70

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: CASH IN HAND

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

[Provide cash count certificates for each]

12C: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	xxx	xxx
<i>Name of Officer or Institution</i>	dd/mm/yy	xxx	xxx	xxx
Total				xxx

[Include an annex of the list is longer than 1 page.]

CONSTITUENCIES DEVELOPMENT FUND – GILGIL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	18,997,432.00	1,978,619.70
Cash in hand	-	-
Imprest	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

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

TRIAL BALANCE AS AT 30TH JUNE 2015			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	18,997,432	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	2,068,245	
	Use of goods and services	2,075,594	
	Committee Expenses	3,883,367	
	Transfers to Other Government Units	54,582,659	
	Other grants and transfers	30,314,706	
	Social Security Benefits	14,800	
	Acquisition of Assets	15,900,740	
	Other Payments	-	
Receipts			
	Transfers from the Board		125,858,924
	Proceeds from sale of assets		-
	Others receipts		-
Fund Balance b/f			
			1,978,620
TOTAL		127,837,543	127,837,543

GILGIL CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2014

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land		
Buildings and structures	9,300,000.00	
Transport equipment	6,600,740.00	
Office equipment, furniture and fittings	523,000.00	
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total		