

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

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House by the
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Tuesday, 20th December
2016, Afternoon

REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
IGEMBE SOUTH CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015





**CONSTITUENCY DEVELOPMENT FUND- IGEMBE SOUTH
CONSTITUENCY**

ANNUAL 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- IGEMBE SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

Table of Content

	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	1
II. FORWARD BY THE CHAIRMAN (CDFC).....	3
III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES.....	4
IV. AUDITORS REPORT.....	5
V. STATEMENT OF RECEIPTS AND PAYMENTS.....	6
VI. STATEMENT OF ASSETS.....	7
VII. STATEMENT OF CASHFLOW.....	8
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	9
IX. SIGNIFICANT ACCOUNTING POLICIES.....	10
X. NOTES TO THE FINANCIAL STATEMENTS.....	12

CONSTITUENCY DEVELOPMENT FUND- IGEMBE SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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*.

The objective of the fund is to ensure that a specific portion of the annual budget is devoted to the constituencies for purpose of infrastructural development 'wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The Igembe South *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	Pauline Mwangi
3.	Accountant	Stephen Ribui

(d) Fiduciary Oversight Arrangements

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

P.O. Box 98-60600
CDF & Constituency Office
Maua, KENYA

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

(f) Igembe South CDF Contacts

Telephone: 254) 0725-779127
E-mail: igembesouthcdf@cdf.go.ke
Website: www.go.ke

(g) Igembe South CDF Bankers

1. Co-operative Bank Ltd Maua branch
P.O. Box 565-60600
Maua, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

CONSTITUENCY DEVELOPMENT FUND- IGEMBE SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

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

The Igembe South CDF was allocated a total of Ksh.105'399.40 in the financial year 2014/2015, in addition we had an unspent balance of Ksh.10, 951,189.17 brought forward from the previous financial year 2013/2014. The amount disbursed to the constituency during the financial year was Kshs. 74,639,704.20. Thus expendable amount was Ksh.85,590,893.37 which was spent as follows: Employees' salaries Ksh.958,085, committee expenses Ksh.3,169,454.60, transfer to other government entities Ksh.40,310,690, Other transfers 2,900,000 and Ksh.14,400 was spent on social security of employees.

We were able to complete education, health, water, roads and electricity infrastructural projects. Needy students were retained in schools through payment of school fees from bursary and the youth were made productive through involvement in sporting activities, lastly we improved the environment by planting of trees at water catchment areas.

However, there are quite a number of challenges we faced during implementation and they include: Resistance by some members of the community to surrender land for road works, delayed disbursement of funds and lack of knowledge from some project Management committees in project implementation. These challenges can be overcome by involving the local public administration in implementation of roads projects and capacity building of Project Management Committees.

Sign.....

CHAIRMAN CDFC

CONSTITUENCY DEVELOPMENT FUND- IGEMBE SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

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 agency shall prepare financial statements in respect of that agency. 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 Igembe South 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 Igembe South *CDF* for and as at the end of the financial year 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 Igembe South CDF accepts responsibility for the *CDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *CDF's* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 2015, and of the *CDF's* financial position as at that date. The Accounting Officer in charge of the Igembe South 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 Igembe South CDF confirms that the CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *CDF's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The *CDF's* financial statements were approved and signed by the Accounting Officer on 25th September 2015.



Chairperson CDFC



Fund Account Manager



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Constituencies Development Fund - Igembe South Constituency set out on pages 6 to 14, 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 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 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 judgement, 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 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 qualified audit opinion.

Basis for Qualified Opinion

1. Disclosure and Presentation of Financial Statements

The International Public Sector Accounting Standards cash basis financial statements presentation format prescribed by the National Treasury, requires the management to include in the financial statements a report on action taken on the previous year's auditor recommendations. In the year 2013/2014, Igembe South CDF had a qualified opinion. However, no report on action taken in regard to the issues raised in the audit report was included in the financial statements for the year under review.

In the circumstance, the presentation of the financial statements as at 30 June 2015 does not comply with IPSAS cash basis financial reporting template prescribed by the National Treasury.

2. Project Implementation

During the year under review, Igembe South Constituency Development Fund allocated Kshs.146,812,867 to projects in various sectors including primary and secondary schools, health institutions, water projects, security, road, sports and environment within the constituency. However, the entire budget for the Fund was Kshs.105,399,984 resulting in an unbudgeted allocation amounting to Kshs.41,412,883. Further, the actual sum disbursed amounting to Kshs.139,602,865 more than the receipts of Kshs.89,449,695 and balance brought forward of Kshs.13,616,125 both reflected in the financial statements for the year under review leading to unexplained variance of Kshs.36,537,045 between the amount disbursed and the amount received during the year under review. In addition, analysis as per the project implementation status indicated that six (6) projects amounting Kshs.9,650,000 had not started as at 30 June 2015 although funds were disbursed to the Project Implementation Committee (PMC). Further, as at 30 June 2015, forty six (46) projects amounting Kshs.53,840,998 were on going while eighty nine (89) projects amounting Kshs.76,290,339 were completed as shown below;

Sector	Project Status	Amount Allocated (Kshs.)	Amount Disbursed (Kshs.)	No. of Project
Education	Completed	37,179,108	37,179,108	54

	On-going	25,910,000	18,699,998	22
	Not started	550,000	550,000	1
Sub Total		63,639,108	56,429,106	77
Bursary	Completed	5,000,000	5,000,000	1
Sub Total		5,000,000	5,000,000	1
Water	Completed	6,450,000	6,450,000	17
	On-going	12,750,000	12,750,000	5
	Not started	6,600,000	6,600,000	3
Sub Total		25,800,000	25,800,000	25
Health	Completed	4,982,759	4,982,759	3
Sub Total		4,982,759	4,982,759	3
Security	Completed	700,000	700,000	2
	On-going	2,850,000	2,850,000	8
	Not started	1,500,000	1,500,000	1
Sub Total		5,050,000	5,050,000	11
Environment	completed	900,000	900,000	1
	On-going	2,341,000	2,341,000	2
Sub Total		3,241,000	3,241,000	3
Roads	completed	22,700,000	22,700,000	11
	On-going	9,400,000	9,400,000	7
	Not started	1,000,000	1,000,000	1
Sub Total		33,100,000	33,100,000	19
Others	On-going	6,000,000	6,000,000	2
Sub Total		6,000,000	6,000,000	2
Grand Total		146,812,867	139,602,865	141

In view of the above, the residents of Igembe South Constituency did not enjoy the benefits equivalent to Kshs.7,210,002 being the amount allocated for projects but not disbursed during the year.

3. Budgetary control and Performance

During the Financial year under review, Igembe South Constituency had an approved budget of Kshs. 105,399,984.00. However, the actual amount transferred from CDF Board for the year under review amounted to Kshs.89,449,695 leading to underfunding by Kshs.15,950,289 as at 30 June 2015. The actual expenditure as at 30 June 2015 was Kshs. 96,692,4277.20 (92%) which was mostly utilized to fund projects in various sectors within the constituency as follows;


Item	Budget	Actual	Variance	Absorption
Compensation of Employee	2,000,000	958,085	1,041,915.00	48%
Use of Goods and services	4,000,000	3,219,455	780,545.00	80%

Committee Expenses	2,400,000	1,928,400	471,600.00	80%
Transfer to Other Government Unit	44,519,778	44,160,690	359,088	99%
Other Grants and Transfers	52,380,206	46,425,797.20	5,954,408.80	89%
Social Security Benefits	40,000	-	40,000.00	0%
Other Payments	60,000	-	60,000.00	0%
Total	105,399,984	96,692,427.20	8,707,556.80	92%

The residents of Igembe South Constituency did not therefore get services equivalent to Kshs. 8,707,556.80 being budgeted but not utilized funds.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Constituencies Development Fund – Igembe South Constituency as at 30 June 2015, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2013.



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

Nairobi

16 November 2016

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

v. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	89,449,695	87,258,346
TOTAL RECEIPTS		89,449,695	87,258,346
PAYMENTS			
Compensation of Employees	2	958,085	1,500,000
Use of goods and services	3	3,219,455	2,062,583
Committee Expenses	4	1,928,400	4,500,000
Transfers to Other Government Units	5	44,160,690	30,720,000
Other grants and transfers	6	46,425,797	46,224,106
Social Security Benefits	7	-	600,000
Acquisition of Assets	8		2,053,111
TOTAL PAYMENTS		96,692,427	87,659,800
SURPLUS/DEFICIT		(7,242,732)	(401,532)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Igembe South CDF financial statements were approved on 25th September 2015 and signed by:



Chairman - CDFC



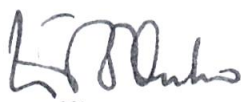
Fund Account Manager

Committee Expenses	2,400,000	1,928,400	471,600.00	80%
Transfer to Other Government Unit	44,519,778	44,160,690	359,088	99%
Other Grants and Transfers	52,380,206	46,425,797.20	5,954,408.80	89%
Social Security Benefits	40,000	-	40,000.00	0%
Other Payments	60,000	-	60,000.00	0%
Total	105,399,984	96,692,427.20	8,707,556.80	92%

The residents of Igembe South Constituency did not therefore get services equivalent to Kshs. 8,707,556.80 being budgeted but not utilized funds.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Constituencies Development Fund – Igembe South Constituency as at 30 June 2015, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2013.



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

Nairobi

16 November 2016

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
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PAYMENTS			
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Use of goods and services	3	3,219,455	2,062,583
Committee Expenses	4	1,928,400	4,500,000
Transfers to Other Government Units	5	44,160,690	30,720,000
Other grants and transfers	6	46,425,797	46,224,106
Social Security Benefits	7	-	600,000
Acquisition of Assets	8		2,053,111
TOTAL PAYMENTS		96,692,427	87,659,800
SURPLUS/DEFICIT		(7,242,732)	(401,532)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Igembe South CDF financial statements were approved on 25th September 2015 and signed by:


Chairman - CDFC


Fund Account Manager

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

VI. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	9	6,373,393	13,616,125
TOTAL FINANCIAL ASSETS		6,373,393	13,616,125
 REPRESENTED BY			
Fund balance b/fwd	10	13,616,125	14,017,579
Surplus/Deficit for the year		(7,242,732)	(401,532)
NET FINANCIAL POSITION		6,373,393	13,616,125

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Igembe South CDF financial statements were approved on 25th September 2015 and signed by:



Chairman - CDFC



Fund Account Manager

VII. STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	89,449,695	87,258,346
Other Receipts			
Payments for operating expenses			
Compensation of Employees	2	958,085	1,500,000
Use of goods and services	3	3,219,455	2,062,583
Committee Expenses	4	1,928,400	4,500,000
Transfers to Other Government Units	5	44,160,690	30,720,000
Other grants and transfers	6	46,425,797	46,224,106
Social Security Benefits	7	-	600,000
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		(7,242,732)	85,606,689
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	-	(2,053,111)
Net cash flows from Investing Activities		00.00	(2,053,111)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	10	13,616,125	14,017,657
Cash and cash equivalent at END of the year	11	6,373,393	13,616,125

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. Igembe South CDF financial statements were approved on 25th September 2015 and signed by:



Chairman CDFC



Fund Account Manager

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

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	105,399,984.00		105,399,984	89,449,695	30,760,280	71%
Proceeds from Sale of Assets						
Other Receipts						
PAYMENTS						
Compensation of Employees	2,000,000		2,000,000	958,085	1,041,915	48%
Use of goods and services	4,000,000		4,000,000	3,219,455	780,545	80%
Committee Expenses	2,400,000		2,400,000	1,928,400	471,600	80%
Transfers to Other Government Units	44,519,778		44,519,778	44,160,690	(10,240,913)	99%
Other grants and transfers	52,380,206		52,380,206	46,425,797	(5,019,100)	89%
Social Security Benefits	40,000		40,000	-	40,000	0%
Acquisition of Assets	60,000		60,000	-		0%
Other Payments	2,000,000		2,000,000	-	(60,335)	48%
TOTALS	105,399,984		105,399,984	96,692,427	(12,986,288)	92%

The Igembe South CDF financial statements were approved on 25th September 2015 and signed by:



Chairman CDF



Fund Account Manager

IX. 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 Co-operative Bank Ltd Maua branch 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 – IGEMBE SOUTH CDF 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.

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
CDF Board		
AIE NO	15,347,570	87,258,346
AIE NO	14,809,997	
AIE NO	26,349,996	
AIE NO	21,402,140	
AIE NO	11,539,992	
TOTAL	89,449,695	87,258,346

2 COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	958,085	1,500,000
Total	958,085	1,500,000

CONSTITUENCIES DEVELOPMENT FUND – ISEMBE SOUTH CDF CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***3 USE OF GOODS AND SERVICES**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	3,219,455	2,062,583

TOTAL**4 COMMITTEE EXPENSES**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	1,928,400	4,500,000
Other committee expenses		
Total	1,928,400	4,500,000

5 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools	19,937,931	16,810,000
Transfers to secondary schools	18,740,000	16,790,000
Transfers to tertiary institutions	5,482,759	3,200,000
Transfers to health institutions		
TOTAL	44,160,690	30,720,000

6 OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary – secondary schools	2,507,700	1,897,500
Bursary – tertiary institutions	5,065,100	6,000,000
Water projects	300,000	10,900,000
Agriculture projects	5,000,000	-
Electricity projects	1,900,000	-
Security projects	20,021,720	-
Roads projects	641,000	22,920,776
Sports projects	1,670,000	148,000
Environment projects	5,850,000	900,000
Emergency projects	900,000	4,357,830
Other grants	2,570,277	-
Total	46,425,797	46,224,106



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

7 SOCIAL SECURITY BENEFITS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Employer contribution to NSSF	-	600,000
Total	<u>-</u>	<u>600,000</u>

8 Acquisition of Assets

	2014 - 2015 Kshs	2013 - 2014 Kshs
Construction of Building	-	2,053,111
Total	<u>-</u>	<u>2,053,111</u>

9 Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015 Kshs	2013 - 2014 Kshs
	6,373,393	13,616,125
Total		

10. BALANCES BROUGHT FORWARD

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bank accounts	13,616,125	-
Total	<u>13,616,125</u>	<u>-</u>

17