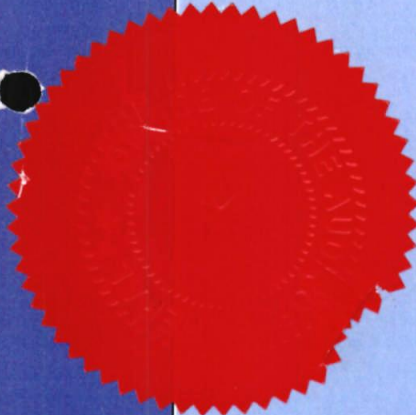


REPUBLIC OF KENYA



Paper Laid
By the leader of
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REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KASIPUL CONSTITUENCY
FOR THE YEAR ENDED
30 JUNE 2015





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

Table of Content

Page

I.	KEY CONSTITUENCY INFORMATION AND MANAGEMENT	3
II.	FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)	5
III.	STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES	6
IV.	STATEMENT OF RECEIPTS AND PAYMENTS	7
V.	STATEMENT OF ASSETS	8
VI.	STATEMENT OF CASHFLOW	9
VII.	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	10
VIII.	SIGNIFICANT ACCOUNTING POLICIES	11
IX.	NOTES TO THE FINANCIAL STATEMENTS	13

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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 national annual budget is devoted to the constituencies for purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

(b) Key Management

The *KASIPUL 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	Eunice Irene Awuor
3.	Accountant	George Odhiambo Ondiwo

(d) Fiduciary Oversight Arrangements

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

P.O. Box 264-40222 Oyugis
CDF Office Building
Kisii Ahero Road
Oyugis, KENYA

CONSTITUENCY DEVELOPMENT FUND- KASIPUL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

(f) KASIPUL CDF Contacts

Telephone: (254) 0721-411569
E-mail: cdfkasipul@cdf.go.ke
Website: www.cdf.go.ke

(g) KASIPUL CDF Banker

Bank Name: Kenya Commercial Bank
Branch: Oyugis
Account Name: Kasipul CDF
Account Number: 1146215614
Address: 476 - 40202, KISII

(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)

It is my pleasure to present to you Kasipul CDF's annual report and financial statements for the financial year 2014/2015. In the year under review, we are pleased with our overall performance which aligns very well with our vision and also our proven track record of consistent delivery and value for money.

The actual amounts utilised by the constituency in its various expense items were more than 50% of its budget performance, however the target should be 100% if funds are availed in time during the financial year.

Key achievements for the CDF

- By providing funds directly to each constituency for fighting poverty, CDF assists in ironing out regional imbalances due to patronage.
- CDF has been able to open rural access roads (feeder roads) thus contributing to economic growth.
- Through the Health Sector CDF has made it possible for the public to easily access health facilities
- Water projects have been implemented to enhance access to clean and reliable water.
- In the education sector, CDF funding of schools has assisted in increasing student enrolment, the CDF bursary has helped retain in schools students from low income families.

Emerging issues related to the CDF

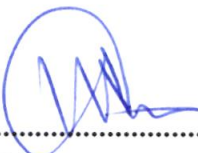
Entrenching CDF Act in the new constitutional dispensation, since it is facing a lot of legal challenges, hence Members of Parliament should enact legislations which do not contravene the constitution in order to protect the CDF.

Implementation challenges and recommended way forward

- Late disbursement of funds, lead to rise in project costs due to factors like inflation due to time value of money and also the public do not get the value of the funds in time, a good case is in late bursary awards, to remedy this, funds should be released by CDF Board in time.
- Frequent development forums and awareness forums should be held to intuit the public with information concerning the development initiatives, from various funding agencies and stakeholders and CDF, County Government and other development stakeholders plan together to avoid duplication of projects
- Lack of a simple but standardized practical curriculum for training PMC's in order to enhance their capacities to implement the projects, hence a PMC training manual should be operationalised.

Walter O. Aoko
Name

CDFC Chairman
Designation


.....
Sign.

7/9/2015
.....
Date

CONSTITUENCY DEVELOPMENT FUND- KASIPUL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

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 *Kasipul 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 *Kasipul 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 charge of the *Kasipul 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.

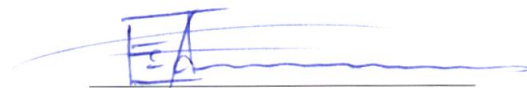
The Accounting Officer in charge of the *Kasipul CDF* confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes 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 7/9/
2015.



Chairman - CDFC



Fund Account Manager

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

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	62,418,948	75,059,249
Proceeds from Sale of Assets	2	-	0
Other Receipts	3	-	0
TOTAL RECEIPTS		62,418,948	75,059,249
PAYMENTS			
Compensation of Employees	4	1,256,313	479,020
Use of Goods and Services	5	4,344,572	1,055,555
Committee Expenses	6	2,826,277	539,750
Transfers to Other Government Units	7	46,170,690	7,420,000
Other Grants and Transfers	8	43,690,449	20,743,520
Social Security Benefits	9	45,798	8,285
Acquisition of Assets	10	281,514	-
Other Payments	11	-	-
TOTAL PAYMENTS		98,615,613	30,246,130
SURPLUS/DEFICIT		(36,196,665)	44,813,120

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The **KASIPUL** CDF financial statements were approved on 7/9/ 2015 and signed by:

Chairman - CDFC

Fund Account Manager



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kasipul Constituency set out on pages 7 to 21, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows 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(7) 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

Cash and Cash Equivalents

Included in the bank statement is cash of Ksh.26,940,790 which was received in the CDF bank account on 26 June 2015 but was not receipted in the cashbook. Consequently, the cash and cash equivalents balance of Kshs.8,616,455 as at 30 June 2015 could not be ascertained.

Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund - Kasipul 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 Constituencies Development Fund Act, 2013.

Other Matter

Budget Implementation Analysis

The CDF Board approved projects totaling to Kshs.106,763,163 to be implemented in Kasipul Constituency. The Board funded projects amounting to Kshs.59,064,289 causing projects amounting to Kshs.47,698,874 not be executed within the year due to deficit funding of the budget as illustrated in table;

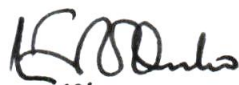
Project Name	Approved budget- Kshs	Actual expenditure - Kshs	Variance- Kshs	Absorption rate %
Compensation of employees	2,200,000	1,256,313	1,743,687	57
Use of goods and services	4,255,789	3,959,556	385,016	93
Committee expenses	2,832,894	2,826,277	1,006,617	100
Social security benefits	60,000	45,798	14,202	76
Acquisition of assets	350,000	247,965	102,035	71

Emergency	5,400,259	5,184,945	215,314	96
Bursary- Secondary Schools	5,000,000	4,791,000	800,000	96
Bursary- Tertiary School	8,800,000	8,453,000	347,000	96
Bursary- Special School	200,000	150,000	50,000	75
Mocks & CATs	1,500,000	0	1,500,000	0
Transfers to Primary schools	8,487,931	1,487,931	7,000,000	18
Kogwang Primary school	526,290	400,000	126,290	76
Transfers to secondary schools	9,000,000	2,100,000	6,900,000	23
Transfers to tertiary schools	3,000,000	0	0	0
Health	9,500,000	9,000,000	500,000	95
Water	25,000,000	13,400,000	11,600,000	54
Security	150,000	0	150,000	0
Roads	17,500,000	5,261,504	12,238,496	30
Environment	600,000	0	600,000	0
Resource Centres	1,900,000	500,000	1,300,000	26
Constituency Audit	500,000	0	500,000	0
Total	106,763,163	59,064,289	47,698,874	55

The office had not spent on five expenditure items amounting to Kshs.5,750,000 since expenditure was made on CDFC priority areas due to limited funds.

The year 2013-14 Cash and cash equivalents of Ksh.44,813,120 rolled over to the current year to add to Kshs.62,418,948 disbursed receipts for the year. A total expenditure of Kshs.98,615,613 was incurred causing a balance of Kshs.8,616,455 which is held in the bank.

My opinion is qualified in respect of this matter.



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

Nairobi

07 September 2016

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

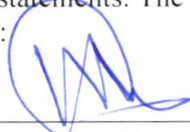
V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	8,616,455	44,176,120
Cash Balances (cash at hand)	12B	0	0
Outstanding Imprests	12C	0	637,000
TOTAL FINANCIAL ASSETS		8,616,455	44,813,120

REPRESENTED BY

Fund balance b/fwd	13	44,813,120	-
Surplus/Deficit for the year		(36,196,665)	44,813,120
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		8,616,455	44,813,120

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KASIPUL CDF financial statements were approved on 7/9/15 2015 and signed by:


 Chairman - CDFC


 Fund Account Manager

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

VI. STATEMENT OF CASHFLOW

	Note	2014-2015	2013-2014
Receipts for operating income (a)			
Transfers from CDF Board	1	62,418,948	75,059,250
Other Receipts	3	0	0
		62,418,948	75,059,250
Payments for operating expenses (b)			
Compensation of Employees	4	1,256,313	479,020
Use of goods and services	5	4,344,572	1,055,555
Committee Expenses	6	2,826,277	539,750
Transfers to Other Government Units	7	46,170,690	7,420,000
Other grants and transfers	8	43,690,449	20,743,520
Social Security Benefits	9	45,798	8,285
Other Payments	11	0	0
		98,334,099	30,246,130
Adjusted for:			
Adjustments during the year		0	0
Net cash flow from operating activities (c=a-b)		(35,915,151)	44,813,120
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	281,514	0
Net cash flows from Investing Activities		281,514	0
NET INCREASE IN CASH AND CASH EQUIVALENT (d=c)			
		(36,196,665)	44,813,120
Cash and cash equivalent at BEGINNING of the year (e)	13	44,813,120	-
Cash and cash equivalent at END of the year (f=d+e)		8,616,455	44,813,120

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The **KASIPUL** CDF financial statements were approved on 7/9/2015 and signed by:


 Chairman CDFC


 Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

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	107,763,163	44,813,120	152,576,283	62,418,948	90,157,335	41%
Proceeds from Sale of Assets	0	0	0	0	-	
Other Receipts		200,000	200,000	0	200,000	0%
TOTAL RECEIPTS	107,763,163	45,013,120	152,776,283	62,418,948	90,357,335	41%
PAYMENTS						
Compensation of Employees	2,200,000	500,000	2,700,000	1,256,313	1,443,687	47%
Use of goods and services	4,255,789	693,538	4,949,327	4,344,572	604,755	88%
Committee Expenses	2,832,894	2,726,057	5,558,951	2,826,277	2,732,674	51%
Transfers to Other Government Units	31,014,221	30,432,759	61,446,980	46,170,690	15,276,290	75%
Other grants and transfers	67,050,259	10,460,766	77,511,025	43,690,449	33,820,576	56%
Social Security Benefits	60,000	0	60,000	45,798	14,202	76%
Acquisition of Assets	350,000	0	350,000	281,514	68,486	80%
Other Payments	0	200,000	200,000	0	-	0%
TOTALS	107,763,163	45,013,120	152,776,283	98,615,613	144,518,005	

- a. There was underutilization of Compensation of Employees, since after the split of the former Kasipul Kabondo constituency into Kasipul constituency and Kabondo Kasipul Constituency, the employees whose geographical location fall in Kabondo Kasipul were transferred to Kabondo Kasipul CDF, hence reducing the number of employees remaining in Kasipul CDF, further to this one employees of Kasipul CDF passed on in November 2014 and his position has not been filled to date.

The **KASIPUL** CDF financial statements were approved on 7/9/ 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.

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.

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
CDF Board		
AIE NO. A 709964		2,000,000
AIE NO. A 711967		28,023,700
AIE NO. A 735990		22,517,775
AIE NO. A 750020		22,517,775
AIE NO. A 759689	25,940,791	
AIE NO. A 796760	16,164,474	
AIE NO. A 797009	11,776,317	
Receipt from Kasipul Kabondo Constituency	8,337,366	
Receipt from Ministry of Interior and Coordination and National Government	200,000	
TOTAL	62,418,948	75,059,250

2. PROCEEDS FROM SALE OF ASSETS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Receipts from Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from Sale of Office and General Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Total	0	0

3. OTHER RECEIPTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Interest Received	0	0
Rents	0	0
Receipts from Sale of tender documents	0	0
Total	0	0

CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***4. COMPENSATION OF EMPLOYEES**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	932,673	400,214
Basic wages of casual labour	0	0
Personal allowances paid as part of salary		
House allowance	38,400	0
Transport allowance		0
Leave allowance		0
Gratuity-contractual employees	285,240	78,806
Other personnel payments		0
Total	1,256,313	479,020

5. USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	179,310	181,538
Electricity	35,265	0
Office rent		0
Communication, supplies and services	95,180	0
Domestic travel and subsistence	157,800	0
Printing, advertising and information supplies & services	68,128	12,644
Rentals of produced assets		0
Training expenses	1,370,200	0
Hospitality supplies and services	78,990	0
Insurance costs		0
Specialised materials and services		0
Office and general supplies and services	148,120	0
Fuel ,oil & lubricants	607,000	300,000
Other operating expenses	6,960	0
Bank Service Commission and Charges	46,791	17,543
Security Operations	361,920	180,960
Routine maintenance – vehicles and other transport equipment	1,120,538	362,870
Routine maintenance – other assets	68,370	0
Total	4,344,572	1,055,555

CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***6. COMMITTEE EXPENSES**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee Allowances	2,162,500	138,750
Other Committee Expenses	663,777	401,000
Total	2,826,277	539,750

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to Primary Schools	7,037,931	3,200,000
Transfers to Secondary Schools	11,850,000	2,470,000
Transfers to Tertiary Institutions	12,500,000	0
Transfers to Health Institutions	14,782,759	1,750,000
TOTAL	46,170,690	7,420,000

8. OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary-Secondary	5,591,000	4,416,000
Bursary-Tertiary	8,453,000	8,222,000
Bursary-Special schools	150,000	59,000
Mocks & CATs		200,000
Water Projects	13,400,000	
Lighting Projects	1,400,000	
Security Projects		
Roads and Bridges Projects	5,261,504	4,726,200
Sports Projects	2,300,000	
Environment Projects		
Provincial Administration Projects	750,000	850,000
Cultural Projects	500,000	700,000
Agriculture Projects	500,000	
Emergency Projects	5,184,945	1,570,320
Total	43,490,449	20,743,520

9. SOCIAL SECURITY BENEFITS

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	45,798	8,285
TOTAL	45,798	8,285

10. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	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	33,819	0
Purchase of ICT Equipment, Software and Other ICT Assets	247,695	0
Purchase of Specialised 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	281,514	0

11. OTHER PAYMENTS

Specify	2014 - 2015	2013 - 2014
	Kshs	Kshs
	0	0
	0	0

CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12A. BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & Currency	2014 - 2015 Kshs (30/6/2015)	2013 - 2014 Kshs (30/6/2014)
<i>Kenya Commercial Bank, Oyugis Branch A/C no.1146215614</i>	8,616,455	44,813,120
Total	8,616,455	44,813,120

12B: CASH IN HAND

	2014 - 2015 Kshs	2013 - 2014 Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>specify</i>)	0	0
Total	0	0

[Provide cash count certificates for each]

12C: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
N/A	N/A	0	0	0
Total				0

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

CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015***NOTES TO THE FINANCIAL STATEMENTS (Continued)***13. BALANCES BROUGHT FORWARD**

Name of Bank, Account No. & Currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank Accounts	44,176,120	0
Cash in Hand	0	0
Imprest	637,000	0
Total	44,813,120	0

*[Provide short appropriate explanations as necessary]***14. PRIOR YEAR ADJUSTMENTS**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank Accounts	0	0
Cash in Hand	0	0
Imprest	0	0
Total	0	0

15. OTHER IMPORTANT DISCLOSURES

15.1 OTHER PENDING PAYABLES

	Kshs	Kshs
Amounts due to other Government entities	1,026,290	30,432,759
Amounts due to other grants and other transfers	5,406,000	10,460,766
Others (<i>specify</i>)	0	0
	6,432,290	40,893,525

CONSTITUENCIES DEVELOPMENT FUND – KASIPUL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

ANNEX 1- 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. Primary Schools	1,026,290	0	0	0	1,026,290		PMC funding was in progress
Sub-Total	1,026,290				1,026,290		
Amounts due to other grants and other transfers							
2. Bursary Secondary Schools	9,000				9,000		Students vetting was in progress
3. Bursary Tertiary Institutions	347,000				347,000		Students vetting was in progress
4. Bursary Special Schools	50,000				50,000		Students vetting was in progress
5. Lighting Projects	5,000,000				5,000,000		We were waiting for reallocation authority from the CDF Board
Sub-Total	5,406,000				5,406,000		
Grand Total	6,432,290				6,432,290		

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

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset Class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	5,762,239	5,762,239
Buildings and structures	0	0
Transport equipment	4,057,402	4,057,402
Office equipment, furniture and fittings	1,113,481	865,786
ICT Equipment, Software and Other ICT Assets	854,334	820,515
Other Machinery and Equipment	20,880,000	20,880,000
Heritage and cultural assets	0	0
Intangible assets	0	0
Total	32,667,456	32,385,942