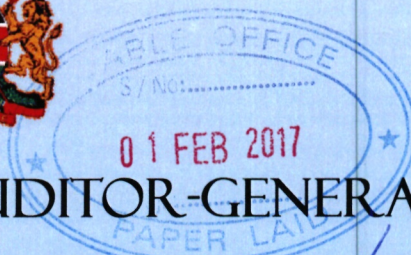


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REPORT

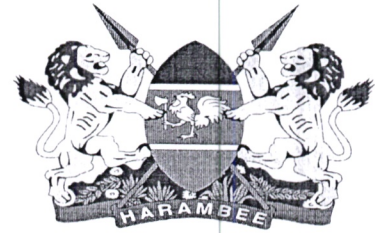
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2015**




CONSTITUENCY DEVELOPMENT FUND- NAMBALE 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)

**FUND ACCOUNT MANAGER
NAMBALE CONSTITUENCY DEV. FUND
18 SEP 2015
P. O. Box 27, NAMBALE - 50409**



REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Nambale Constituency set out on pages 1 to 23, which comprise the statement of assets and liabilities as at 30 June 2015, and the statement receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development 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 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls 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 entity's internal control. An audit also includes evaluating the appropriateness of

Report of the Auditor-General on Constituencies Development Fund - Nambale 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.

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. Presentation, Accuracy and completeness of the Financial Statements

According to the International Public Sector Accounting Standards (Cash Basis) financial statements presentation format prescribed by the National Treasury, management is required to include among the financial statements presented for audit, a report on action taken on the previous year auditor's recommendations. In the year 2013/2014, Nambale CDF received a qualified audit (except for) opinion. However, no report on the progress on follow-up of the audit issues raised was included in the financial statements for the year under review.

In the circumstances, the presentation of the financial statements does not conform to the IPSAS (Cash Basis) format prescribed by the National Treasury and the Public Finance Management Act, 2012.

2. Budget Control and Performance

The Fund's approved budget indicated that its receipts extracted from the CDF Board in the year under review amounted to Kshs.145,400,306 but actual receipts totalled to Kshs.118,403,305 only therefore the difference of Kshs.26,997,001 was not released by CDF Board. However, the Fund's total expenditure amounted to Kshs.111,170,434 thus resulting to under-expenditure of Kshs.37,279,070 as shown below:

Expenses	Original Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
Receipts	(Kshs.)	(Kshs.)	(Kshs.)	
Transfers from CDF Board	107,844,002	118,403,305	26,997,001	81
Sub Totals	107,844,002	118,403,305	26,997,001	
Payments				
Compensation of Employees	1,823,040	1,503,273	347,067	81
Use of goods and services	4,247,823	8,956,902	(1,509,079)	120
Committee Expenses	3,400,000	7,740,120	(1,540,120)	125
Transfers to Other Government Units	61,720,000	54,687,559	28,061,445	66
Other grants and transfers	35,006,259	38,162,501	7,343,758	84
Social Security Benefits	146,880	120,079	26,800	82
Acquisition of Assets	1,000,000	-	1,000,000	0
Other Payments	500,000	-	500,000	0
Total	145,400,306	111,170,434	34,229,872	

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

The Fund never acquired any assets although the approved budget for the item amounted to Kshs.1,000,000.

Consequently, the Fund did not meet its implementation targets and service delivery objectives for the Constituency.

3. Other Grants and Transfers-Unvouched Expenditure

The Fund disbursed a total of Kshs.38,162,501 under other grants and transfers. However, payment vouchers for expenditure totalling Kshs.992,000 under cheque Nos.3153, 3154, 3223 and payment voucher Nos.C43 of Kshs.147,000, Kshs.200,000, Kshs.145,000 and Kshs.500,000 respectively were not made available for audit review. Consequently, the propriety of the expenditure totaling Kshs.992,000 could not be confirmed.

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 Constituencies Development Fund - Nambale 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.

Emphasis of Matter

1. Projects Implementation and Management

The Funds failed to complete nine (9) projects with a total allocation of Kshs.9,982,757 in the year 2013/2014. These included an amount of Kshs.7,882,759 disbursed to health facilities for construction works which however stalled due to insufficient funds. Further, of the total allocation of Kshs.107,844,002 for the year 2014/2015, only fifty two (52) projects costing Kshs.81,994,002 were completed leaving thirty projects (30) allocated Kshs.25,850,000 incomplete as detailed below:

2013/2014 Projects status as at 31 March 2016

	Incomplete		Complete	Total Allocation
	No	Amount (Kshs.)	Amount (Kshs.)	Amount (Kshs.)
Health		7,882,759	65,000,000	14,382,759
Education		1,000,000	38,307,462	39,307,462
Security		1,100,000	900,000	2,000,000
Infrastructure (Roads)			3,664,466	3,664,466
Others			15,757,921	15,757,921
		9,982,757	65,129,849	75,112,608

2014/2015

	Incomplete		Complete		Total Allocation	
	No	Amount (Kshs.)		Amount (Kshs.)		Amount (Kshs.)
Education		16,550,00		66,976,000		83,526,000
Health		1,900,000		-		1,900,000
Security		1,400,000		500,000		1,900,000
Infrastructure (Roads)						
Trade & Commerce		6,000,000				6,000,000
Environment				1,000,000		1,000,000
Others				13,518,002		13,518,002
Total		25,850,000		81,994,002		107,844,002

In the circumstances, the constituents did not realise any benefit from the expenditure incurred on stalled and incomplete projects for the two financial years ended 30 June 2015.



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

Nairobi

11 January 2017

CONSTITUENCY DEVELOPMENT FUND – NAMBALE 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 *NAMBALE 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	Allan R. Chemayiek
3.	Accountant	Simon Asava
4.		

(d) Fiduciary Oversight Arrangements

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

P.O. Box 27-50409
Nambale CDF Building
Off Busia Road, Opposite Nambale Sub county Headquarters
NAMBALE.

(f) NAMBALE CDF Contacts

Telephone: (254) 721800337
E-mail: cdfnambale@cdf.go.ke
Website: www.nambale.co.ke

(g) NAMBALE CDF Bankers

1. Co-operative Bank of Kenya
Busia Branch
A/C No. 01141235497300

(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)


This financial year 2014/15, we have faced a number of challenges but despite all we have managed to achieve our targeted goals. The budget performance has been above average having implemented a good number of projects earmarked for funding within the financial year.

The launch of our five year strategic plan was a great milestone within the year and out of it a number of flagship projects have been started/ implemented. Key among them is the successful launch of Nambale University Campus under the mentorship of Jaramogi Oginga Odinga University of Science and Technology. Secondly, is the establishment of a model girl's school at Elwanikha Girls secondary School.

Besides the above we have also managed to complete a number of classrooms and toilets, and supplied furniture and desks to schools across the constituency.

One of the emerging trend is the tendency of county government implementing some of the projects that cdf had earmarked for funding, so there's need for establishing the County coordinating committee to harmonize projects being funded by both entities.

Another challenge is the capacity of Project management Committees which requires continuous capacity building to ensure that they are fully equipped to implement the projects. More resources need to be added to this activity to ensure its success.



CHAIRMAN CDFC

**FUND ACCOUNT MANAGER
NAMBALE CONSTITUENCY DEV. FUND**

18 SEP 2015

P. O. Box 27, NAMBALE - 5040

III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

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

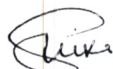
The Accounting Officer in charge of the (*Nambale CDF*) is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (period) ended on June 30, 20XX. This responsibility 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 (*Nambale 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, 20XX, and of the *CDF's* financial position as at that date. The Accounting Officer charge of the (*Nambale 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.

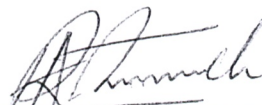
The Accounting Officer in charge of the (*Nambale CDF*) confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes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

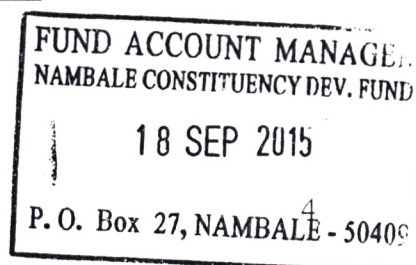
The *CDF's* financial statements were approved and signed by the Accounting Officer on 18th September 2015.



Peter Ong'aria
Chairman CDFC



Allan R. Chemayiek
Fund Account Manger



CONSTITUENCY DEVELOPMENT FUND- NAMBALE CONSTITUENCY

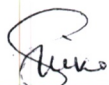
Reports and Financial Statements

For the year ended June 30, 2015

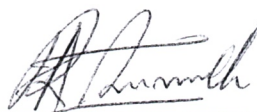
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	118,403,304.80	96,224,262.50
TOTAL RECEIPTS		118,403,304.80	96,224,262.50
PAYMENTS			
Compensation of Employees	4	1,503,272.70	1,670,160.60
Use of goods and services	5	8,956,901.50	6,151,520.80
Committee Expenses	6	7,740,120.00	3,155,000.00
Transfers to Other Government Units	7	54,687,559.00	48,107,290.00
Other grants and transfers	8	38,162,501.05	28,033,317.00
Social Security Benefits	9	120,079.10	19,400.00
Acquisition of Assets	10	0	6,150,000.00
TOTAL PAYMENTS		111,170,433.35	93,286,688.40
SURPLUS/DEFICIT		7,232,871.45	2,937,574.10

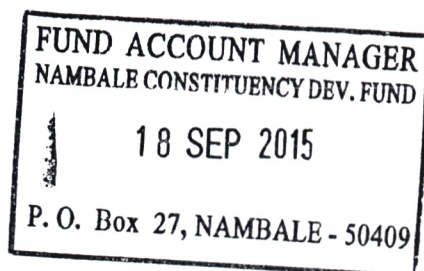
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NAMBALE CDF financial statements were approved on 18th September 2015 and signed by:



Peter Ong'aria
Chairman - CDFC



Allan R. Chemayiek
Fund Account Manager



CONSTITUENCY DEVELOPMENT FUND- NAMBALE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

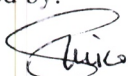
V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	10,201,069.45	1,325,618.00
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	1,642,580.00
TOTAL FINANCIAL ASSETS		10,201,069.45	2,968,198.00

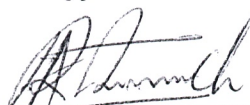
REPRESENTED BY

Fund balance b/fwd	13	2,968,198.00	30,623.90
Surplus/Deficit for the year		7,232,871.45	2,937,574.10
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		10,201,069.45	2,968,198.00

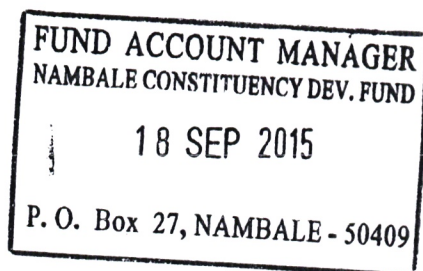
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Chairman - CDFC



Fund Account Manager



CONSTITUENCY DEVELOPMENT FUND- NAMBALE CONSTITUENCY


Reports and Financial Statements

For the year ended June 30, 2015

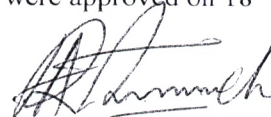
VI. STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	118,403,304.00	96,224,262.50
Payments for operating expenses			
Compensation of Employees	4	1,503,272.70	1,670,160.60
Use of goods and services	5	8,956,901.50	6,151,520.80
Committee Expenses	6	7,740,120.00	3,155,000.00
Transfers to Other Government Units	7	54,687,559.00	48,107,290.00
Other grants and transfers	8	38,162,501.05	28,033,317.00
Social Security Benefits	9	120,079.10	19,400.00
Sub Total		111,170,433.35	87,136,688.40
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		7,323,871.45	9,087,574.10
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	10	-	(6,150,000)
Net cash flows from Investing Activities		-	(6,150,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		7,232,871.45	2,937,574.10
Cash and cash equivalent at BEGINNING of the year	15	2,968,198.00	30,623.90
Cash and cash equivalent at FND of the year	16	10,201,069.45	2,968,198.00

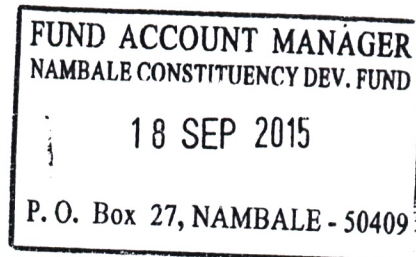
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NAMBALE CDF financial statements were approved on 18th September 2015 and signed by:



Chairman CDFC



Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND – NAMBALE CONSTITUENCY

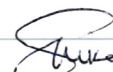
Reports and Financial Statements

For the year ended June 30, 2015

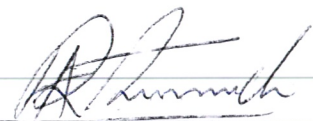
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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	107,844,002.00	37,556,304.00	145,400,306.00	118,403,304.80	26,997,001.20	81
Proceeds from Sale of Assets						
Sub Totals	107,844,002.00	37,556,304.00	145,400,306.00	118,403,304.80	26,997,001.20	
PAYMENTS						
Compensation of Employees	1,823,040.00	27,300.00	1,850,340.00	1,503,272.70	347,067.30	81
Use of goods and services	4,247,823.00	3,200,000.00	7,447,823.00	8,956,901.50	(1,509,078.50)	120
Committee Expenses	3,400,000.00	2,800,000.00	6,200,000.00	7,740,120.00	(1,540,120.00)	125
Transfers to Other Government Units	61,720,000.00	21,029,004.00	82,749,004.00	54,687,559.00	28,061,445.00	66
Other grants and transfers	35,006,259.00	10,500,000.00	45,506,259.00	38,162,501.05	7,343,757.95	84
Social Security Benefits	146,880.00	-	146,880.00	120,079.10	26,800.00	82
Acquisition of Assets	1,000,000.00	-	1,000,000.00	-	1,000,000.00	0
Other Payments	500,000.00	-	500,000.00	-	500,000.00	0
TOTALS	107,844,002.00	37,556,304.00	145,400,306.00	111,170,433.35	34,229,872.65	76

The NAMBALE CDF financial statements were approved on 18th September 2015 and signed by:


Chairman CDF

FUND ACCOUNT MANAGER
NAMBALE CONSTITUENCY DEV. FUND
18 SEP 2015
P. O. Box 27, NAMBALE - 50409


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 – NAMBALE 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 – NAMBALE CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

IX. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
CDF Board			
AIE NO	A750157	37,556,304.00	58,667,958.50
AIE NO	A750363	7,300,000.00	37,556,304.00
AIE NO	A75-	12,748,400.00	-
AIE NO	A759508	19,661,000.00	-
AIE NO	A796625	14,176,600.3	
	A797242	26,961,000.50	
TOTAL		118,403,304.80	96,224,262.50

1.1.1.1.1.1.2 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	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.3 OTHER RECEIPTS

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

1.1.1.1.1.1.4 COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	1,335,272.70	1,416,760.00
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance	168,000.00	253,400.00
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	-	-
Total	1,503,272.70	1,607,160.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.5 USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	1,453,200.00	795,720.00
Communication, supplies and services	748,300.00	300,000.00
Domestic travel and subsistence	878,320.00	326,000.00
Printing, advertising and information supplies & services	865,430.00	747,600.00
Rentals of produced assets	-	-
Training expenses	518,750.00	747,600.00
Hospitality supplies and services	356,000.00	170,000.00
Insurance costs	-	-
Specialized materials and services	563,791.50	1,560,000.00
Office and general supplies and services	1,432,670.00	740,000.00
	992,450.00	519,020.00
Fuel, oil & Lubricants		
Other operating expenses	623,760.00	265,000.00
Routine maintenance – vehicles and other transport equipment	524,230.00	272,180.00
Routine maintenance – other assets	-	-
TOTAL	8,956,901.50	6,151,520.80

1.1.1.1.1.1.6 COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	3,919,880.00	1,407,000.00
Other committee expenses	3,820,240.00	1,748,000.00
Total	7,740,120.00	3,155,000.00

CONSTITUENCIES DEVELOPMENT FUND – NAMBALE CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools	19,200,000.00	34,131,990.00
Transfers to secondary schools	8,700,000.00	8,759,500.00
Transfers to tertiary institutions	15,400,000.00	5,215,800.00
Transfers to health institutions	11,387,559.00	-
TOTAL	54,687,559.00	48,107,290.00

1.1.1.1.1.8 OTHER GRANTS AND OTHER PAYMENTS

	2014 – 2015	2013- 2014
	Kshs	Kshs
Bursary – secondary schools	19,636,000.00	7,148,407.00
Bursary – tertiary institutions	6,034,000.00	12,735,900.00
Bursary – special schools	-	30,000.00
Mock & CAT	-	-
Water projects	-	-
Agriculture projects	-	659,510.00
Electricity projects	-	-
Security projects	-	7,459,500.00
Roads projects	2,248,838.20	-
Sports projects	1,300,000.00	-
Environment projects	-	-
Emergency projects	8,943,662.85	-
Total	38,162,501.05	28,033,317.00

1.1.1.1.1.9 SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	120,079.10	19,400.00
Total	120,079.10	19,400.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.1.10 ACQUISITION OF ASSETS

Non Financial Assets

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	4,950,000.00
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	1,200,000.00
Acquisition of Intangible Assets	-	-
Total	-	6,150,000.00

CONSTITUENCIES DEVELOPMENT FUND – NAMBALE 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	2013 - 2014
	Kshs	Kshs
Co-operative Bank, Account No. 01141235497300 & currency Kes	10,201,069.45	2,968,198.00
Total	10,201,069.45	2,968,198.00

CONSTITUENCIES DEVELOPMENT FUND – NAMBALE 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	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-

[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	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
Total				-

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

CONSTITUENCIES DEVELOPMENT FUND – NAMBALE 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	2,968,198.00	30,623.90
Cash in hand	-	-
Imprest	-	1,642,580.00
Total	<u>2,968,198.00</u>	<u>1,673,203.90</u>

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	<u>-</u>	<u>-</u>

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

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others (<i>specify</i>)	-	-
	-	-

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

Reports and Financial Statements

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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

Reports and Financial Statements

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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

Reports and Financial Statements

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

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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



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

Reports and Financial Statements

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	3,000,000.00	3,000,000.00
Buildings and structures	15,843,060.00	15,843,060.00
Transport equipment	4,950,000.00	4,950,000.00
Office equipment, furniture and fittings	1,404,911.70	1,404,911.70
ICT Equipment, Software and Other ICT Assets	607,470.00	607,470.00
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	25,805,441.70	25,805,441.70

