

REPUBLIC OF KENYA



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By the reader of
myself, Hon
Allen Dnate on
Tuesday 14.6.2016
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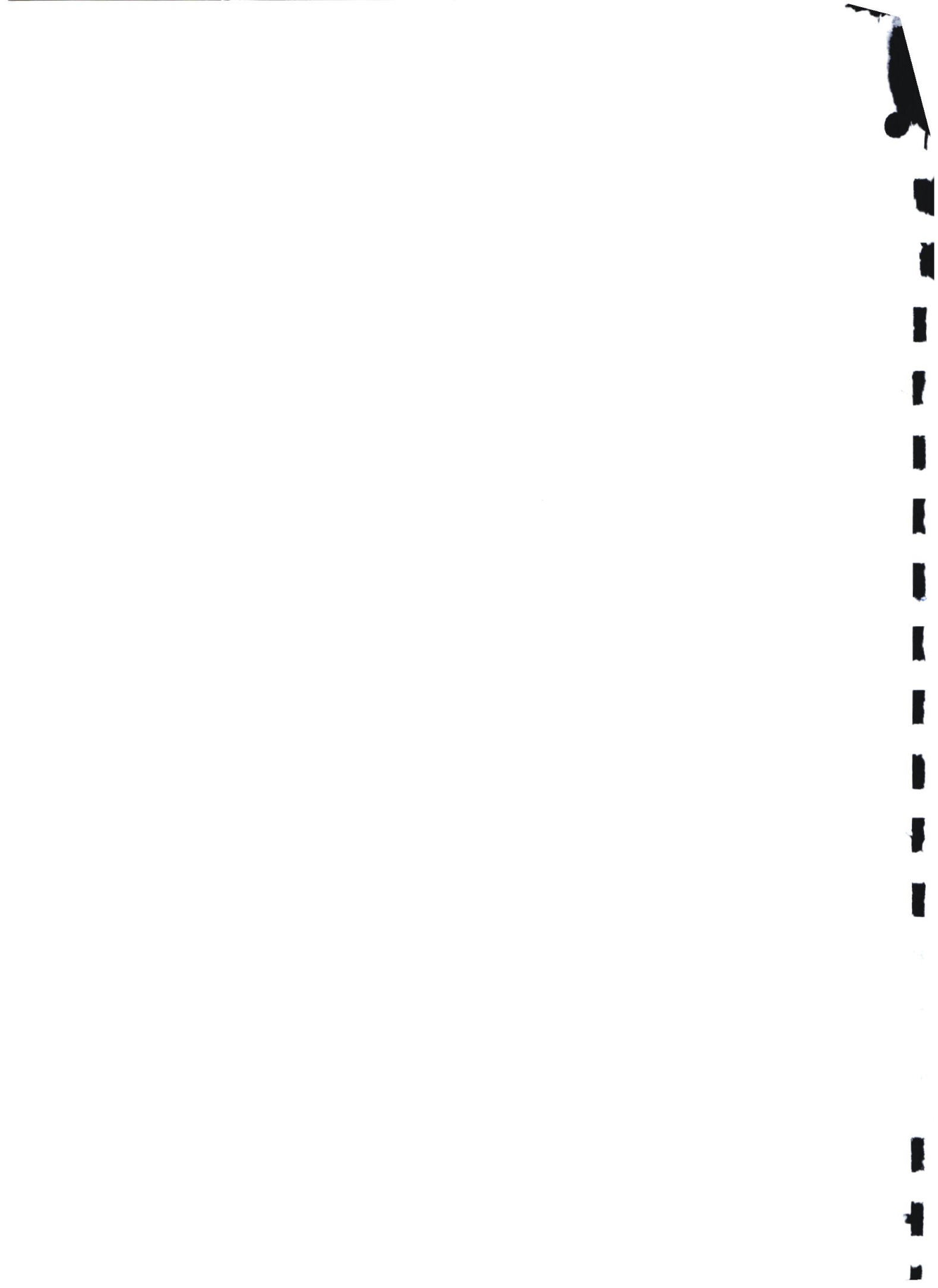


OFFICE OF THE AUDITOR-GENERAL

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14 JUN 2016

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



URIKI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

	Total				
			41,085,592.64	-	22,812,351
2120000	9 SOCIAL SECURITY BENEFITS				
			2014 - 2015		2013 - 2014
			Kshs		Kshs
2120101	Employer contribution to NSSF		-	-	-
	Total		-	-	-
3100000	10 ACQUISITION OF ASSETS				
	<u>Non Financial Assets</u>				
			2014 - 2015		2013 - 2014
			Kshs		Kshs
3110102	Purchase of Buildings		-	-	-
3110202	Construction of Buildings		-	-	-
3110302	Refurbishment of Buildings		-	-	-
3110701	Purchase of Vehicles		-	-	-
3110704	Purchase of Bicycles & Motorcycles		-	-	3,581,270.00
3110801	Overhaul of Vehicles		-	-	-
3111001	Purchase of office furniture and fittings		-	-	695,290
3111002	Purchase of computers, printers and other IT equipments		-	-	76,000
3111005	Purchase of photocopier		-	-	-
3111009	Purchase of other office equipments		-	-	-
3111112	Purchase of soft ware		-	-	-



1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

UNIVERSITY OF RUGANDA EMERGENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

			Kshs (30/6/2015)	Kshs (30/6/2014)				
	Location 1		-	-				
	Location 2		-	-				
	Location 3		-	-				
	Other receipts (specify)		-	-				
	Total		-	-				
			<i>[Provide cash count certificates for each]</i>					
	12C: OUTSTANDING IMPRESTS							
	<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2015)</i>			
			<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>			
	<i>Name of Officer</i>	dd/mm/yy	-	-	-			
	<i>Name of Officer</i>	dd/mm/yy	-	-	-			
	<i>Name of Officer</i>	dd/mm/yy	-	-	-			
	<i>Name of Officer</i>	dd/mm/yy	-	-	-			
	<i>Name of Officer</i>	dd/mm/yy	-	-	-			
	<i>Name of Officer</i>	dd/mm/yy	-	-	-			
	Total		-	-	-			
	13 BALANCES BROUGHT FORWARD							
			2014 - 2015	2013 - 2014				
			Kshs (1/7/2014)	Kshs (1/7/2013)				
	Bank accounts		32,585,789.40	-				

URIRI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

	Cash in hand		-	-				
	Imprest		-	-				
	Total							
		<i>[Provide short appropriate explanations as necessary]</i>	32,585,789.40					
	14	PRIOR YEAR ADJUSTMENTS						
			2014 - 2015	2012 - 2013				
	Bank accounts		Kshs	Kshs				
	Cash in hand		-	-				
	Imprest		-	-				
	Total		-	-				
	15	OTHER IMPORTANT DISCLOSURES						
	15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)							
			2014 - 2015	2013 - 2014				
			Kshs	Kshs				
	Construction of buildings		-	-				
	Construction of civil works		-	-				

URIRI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

	Supply of goods		-	-				
	Supply of services		-	-				
	TOTAL		-	-				
	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)		19,400,000.00	-				
	Amounts due to other grants and other transfers (see attached list)		5,185,417.00	-				
	Others (<i>specify</i>)		7,469,633.64	-				
			32,055,050.64	-				
	ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE							

URIRI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance		Comments
					2015	2014	
		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						
ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES							

40

URIRI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

	Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
						2015	2014	
			a	b	c	d=a-c		
	Amounts due to other Government entities							
	1. SEE ATTACHED SCHEDULE	solar power	19400000		19400000	0		
	2. see attached schedule	m.e and Recurrent	5,185,417.00		5,185,417.00	0		
	3.							
	Sub-Total							
	Amounts due to other grants and other transfers							
	4.							
	5.							
	6.							
	Sub-Total							
	Others (specify)							
	7. SEE ATTACHED	VARIOUS	7,569,693.64		7,569,693.64	0		
	8.							
	9.							
	Sub-Total							
	Grand Total							
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER								
	Asset class	Historical Cost	Historical Cost					
		(Kshs)	(Kshs)					

42

URIRI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

	2014/15	2013/14					
Land							
Buildings and structures							
Transport equipment	3,581,270	3,581,270					
Office equipment, furniture and fittings							
ICT Equipment, Software and Other ICT Assets							
Other Machinery and Equipment							
Heritage and cultural assets							
Intangible assets							
Total							

URIRI CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)

44

TRIAL BALANCE

TRIAL BALANCE AS AT 30TH JUNE 2015			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	32,055,051	
	Cash Balances	-	
	Outstanding Imprest	-	
Payments			
	Compensation of Employees	1,378,500.00	
	Use of goods and services	3,824,590.00	
	Committee Expenses	3,909,898.62	
	Transfers to Other Government Units	38,700,000.00	
	Other grants and transfers	40,212,072.64	
	Social Security Benefits	-	
	Acquisition of Assets	-	
	Other Payments	-	
Receipts			
	Transfers from the Board		87,756,254.10
	Proceeds from sale of assets		-
	Others receipts		
Fund Balance b/f			
			32,323,857.80
TOTAL			
		120,080,111.90	120,080,111.90

Table of Contents	Page
<u>I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT</u>	1
<u>II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES</u>	5
<u>III. STATEMENT OF RECEIPTS AND PAYMENTS</u>	4
<u>IV. STATEMENT OF ASSETS AND LIABILITIES</u>	5
<u>V. STATEMENT OF CASHFLOW</u>	6
<u>VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED</u>	7
<u>VIII. SIGNIFICANT ACCOUNTING POLICIES</u>	11
<u>IX. NOTES TO THE FINANCIAL STATEMENTS</u>	13
<u>X. MONTHLY AND ANNUAL EXPENDITURE RETURNS</u>	22

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 CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

(b) Key Management

The 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 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Daniel Oteri
3.	District Accountant	Benjamin Otwoko

(d) Fiduciary Oversight Arrangements

1. Joseph Lukuyu
2. Evans Muswahili
3. Rachel Aliga
4. Ruth Osako
5. Richard Ondieki
6. Calvin Inyangu
7. Herman Iningu
8. Janet Nyangasi
9. Valentine Cheronu – Asst. County Commissioner – Ex-Officio
10. Daniel Oteri – FAM – Ex- Officio
11. Hon Yusuf Chanzu – MP – Ex- Officio

(e) Constituency Headquarters

P.O. Box 198 - 50310
Vihiga , Kenya

(f) Constituency Contacts

Telephone: (254) 0723 540 344
E-mail: cdfvihiga@cdf.go.ke
Website: www.vihigacdf.org

(g) Constituency Bankers

Co-op bank Mbale
Ac No. 01141471496600

(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

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

It is my pleasure to present to you Vihiga 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 capacity to implement the projects, hence PMC training manual should be operationalised.



CHAIRMAN CDFC



II. STATEMENT OF CONSTITUENCY 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 Constituency shall prepare financial statements in respect of that Constituency. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the **Vihiga CDF** is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. 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 constituency; (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 constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the **Vihiga CDF** accepts responsibility for the Constituency'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) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the **Vihiga CDF** financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the *Vihiga CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the **Vihiga CDF** confirms that the Constituency has complied fully with applicable Government Regulations and that the Constituency'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 Fund Account Manager confirms that the Constituency'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 Vihiga CDF financial statements were approved and signed on 8th September 2015.


Joseph Lukuyu
Chairman - CDFC




Daniel Oteri
Fund Account Manager



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Vihiga Constituency set out on pages 6 to 22, which comprise the statement of assets and liabilities as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary of statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, is 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 4 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of 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

1.0 Unimplemented projects – Kshs.25,337,929.00

During the year, the fund had budgeted to implement 130 projects costing Kshs.61,621,418. However, the Fund did not implement various projects valued at Kshs.25,337,929.00 (55%) that were to be done within the financial year. It is not clear and management has not explained how this backlog of projects will be done to provide the planned and budgeted services to the constituents.

2.0 Budget and Budgetary Control

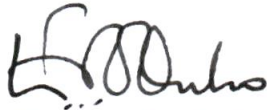
Vihiga CDF had an approved budget of Kshs.141,358,181.40 for the year ended 30th June 2015. However, the Fund spent Kshs.94,389,385.10 resulting to an under expenditure of Kshs.46,968,796.30 approximately 33 % of the total budget. The under expenditure in this year's budget was attributed to be utilized but carried forward previous year budget of Kshs.21,526,790.00. The Fund also overspent on seven expenditure item to the tune of Kshs.17,416,722.25 having spent Kshs.66,459,767.25 against a budget of Kshs.49,043,045. The fund did not operate within its approved budget estimates during the year ended 30 June 2015.

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 Vihiga Constituencies Development Fund – Vihiga as at June 30, 2015, and (of) its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and comply with Constituency Development Fund (CDF) Act, 2013.

Other Matter

The fund does not have an audit committee as required. The internal audit is also not adequately staffed. My opinion is not qualified in respect to this matter.



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


Nairobi

28 April 2016

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	133,960,101.50	70,426,006.00
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		133,960,101.50	70,426,006.00
PAYMENTS			
Compensation of Employees	4	908,947.00	789,533.00
Use of goods and services	5	9,952,380.25	2,812,031.00
Committee meeting allowances	6	1,367,690.00	1,768,000.00
Transfers to Other Government Units	7	47,408,621.00	27,520,000.00
Other grants and transfers	8	34,233,746.85	29,182,695.00
Social Security Benefits	9	18,000.00	16,200.00
Acquisition of Assets	10	500,000.00	1,295,640.00
Other Payments	11	-	-
TOTAL PAYMENTS		94,389,385.10	63,384,099.00
SURPLUS/DEFICIT		39,570,716.40	7,041,907.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Vihiga CDF financial statements were approved on 8th September 2015 and signed by:


 Joseph Lukuyu
 Chairman - CDFC





 Daniel Oreri
 Fund Account Manager

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2014-2015 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	46,968,796.30	7,398,079.90
Cash Balances (sale of tenders,hire of grader)	12B	0.00	0.00
Outstanding Imprests	12C	0.00	0.00
TOTAL FINANCIAL ASSETS		46,968,796.30	7,398,079.90
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	7,398,079.90	0
Surplus/Defict for the year (from stm of receipt & expenditure		39,570,716.40	7,398,079.90
Prior year adjustments	17		0
NET LIABILITIES		46,968,796.30	7,398,079.90

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Vihiga CDF financial statements were approved on on **8th September 2015** 2015 and signed by:


 Joseph Lukuyu
 Chairman - CDFC




 Daniel Oeri
 Fund Account Manager

V. STATEMENT OF CASH FLOW

		2014/2015	2013/2014
		Kshs	Kshs
Receipts for operating Activities			
Transfers from the CDF Board	1	133,960,101.50	70,426,006.00
Other Revenues	3	<u>0</u>	<u>-</u>
		133,960,101.50	70,426,006.00
Payments for operating expenses			
Compensation of Employees	4	908,947.00	789,533.00
Use of goods and services	5	9,952,380.25	2,812,031.00
Committee Expenses	6	1,367,690.00	1,768,000.00
Transfers to Other Government Units	7	47,408,621.00	27,520,000.00
Other grants and transfers	8	34,233,746.85	29,182,695.00
Social Security Benefits	9	18,000.00	16,200.00
Other Expenses	11	<u>-</u>	<u>-</u>
		(93,889,385.10)	(62,088,459)
Adjusted for:			
Adjustments during the year		0.00	0.00
Net cashflow from operating activities		40,070,716.40	8,337,547.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		
Acquisition of Assets	10	(500,000.00)	(1,295,640.00)
Net cash flows from Investing Activities		39,570,716.40	7,041,907.00
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities		39,570,716.40	7,041,907.00
NET INCREASE/ IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	13	7,398,079.90	356,172.40
Cash and cash equivalent at END of the year		46,968,796.30	7,398,079.40


Joseph Lukuyu

Chairman - CDFC





Daniel Oreri
 Fund Account Manager

VI: SUMMARY STATEMENT OF APPROPRIATION

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	95,638,949.00	45,719,232.40	141,358,181.40	133,960,101.50	7,398,079.90	95
Proceeds from Sale of Assets			-	-	-	
Other Receipts			-	-	-	
TOTALS	95,638,949.00	45,719,232.40	141,358,181.40	133,960,101.50	7,398,079.90	
PAYMENTS						
Compensation of Employees	1,296,000.00		1,296,000.00	908,947.00	387,053.00	70
Use of goods and services	5,924,335.00	4,028,045.25	9,952,380.25	9,952,380.25	-	100
Committee Expenses	1,368,000.00		1,368,000.00	1,367,690.00	310.00	100
Transfers to Other Government Units	41,037,931.00	41,691,187.15	82,729,118.15	47,408,621.00	35,320,497.15	57
Other grants and transfers	45,993,483.00		45,993,483.00	34,733,746.85	11,259,736.15	76
Social Security Benefits	19,200.00		19,200.00	18,000.00	1,200.00	94
Acquisition of Assets			500,000.00	500,000.00	-	
Other Payments			-	-	-	
TOTALS	95,638,949.00	45,719,232.40	141,358,181.40	94,389,385.10	46,968,796.30	67

The Vihiga CDF financial statements were approved on **8th September 2015** and signed by:


 Joseph Lukuyu
 Chairman - CDFC




 Daniel Oteri
 Fund Account Manager

VII. SIGNIFICANT ACCOUNTING POLICIES

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

a) **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 and relevant legal framework of the Government of Kenya. 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 Constituency and all values are rounded to the nearest shilling (Ksh). 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 Constituency.

b) **Recognition of revenue and expenses**

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

c) **In-kind contributions**

In-kind contributions are donations that are made to the Constituency 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 Constituency 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.

d) **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 and

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 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.

e) Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

f) 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 Constituency’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 Constituency’s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

g) Comparative figures

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

h) 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.

VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
AIE NO...2013/2014/714	40,233,932.00	43,603,332.00
AIE NO...2014/2015/218	47,819,474.50	2,000,000.00
AIE NO...2014/2015/985	45,906,695.00	24,822,674.00
TOTAL	133,960,101.50	70,426,006.00

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2014 - 2015	2013- 2014
	Kshs	Kshs
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents	-	-
Other Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	782,947.00	684,549.00
Basic wages of casual labour	0.00	0.00
Personal allowances paid as part of salary		
House allowance	126,000.00	104,984.00
Transport allowance	0.00	0.00
Leave allowance	0.00	0.00
Other personnel payments	0.00	0.00
Gratuity	0.00	0.00
Total	908,947.00	789,533.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services		
Electricity	5,000.00	6,000.00
Water and Sewerage Charges	7,911.00	5,750.00
Office rent	0.00	0.00
Communication, supplies and services	4,364,226.00	0.00
Telephone	0.00	0.00
Domestic travel and subsistence	0.00	87,500.00
Printing, advertising and information supplies & services	.00	0.00
Rentals of produced assets	0.00	0.00
Training expenses	0.00	0.00
Hospitality supplies and services	0.00	0.00
Insurance costs	0.00	0.00
Specialised materials and services	0.00	0.00
Office and general supplies and services	0.00	0.00
Fuel ,oil & lubricants	400,000.00	200,000.00
Other operating expenses	4,903,683.00	1,886,664.00
Routine maintenance – vehicles and other transport equipment	271,560.25	626,117.00
Routine maintenance – other assets		0.00
Total	9,952,380.25	2,812,031.00

6. COMMITTEE EXPENSES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Other committee expenses	683,690.00	400,000.00
Committee allowance	684,000.00	1,368,000.00
TOTAL	1,367,690.00	1,768,000.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to primary schools	24,558,621.00	9,250,000.00
Transfers to secondary schools	18,600,000.00	12,800,000.00
Transfers to Tertiary institutions	1,250,000.00	1,500,000.00
Transfers to Health institutions	3,000,000.00	3,970,000.00
TOTAL	47,408,621.00	27,520,000.00

8. OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary -Secondary	10,257,715.00	8,200,450.00
Bursary -Tertiary	8,000,000.00	5,384,500.00
Bursary-Special schools(secondary, primary)	0.00	0.00
Mocks & CAT	2,009,737.00	0.00
Water	600,000.00	900,000.00
Food security	800,000.00	500,000.00
Electricity	0.00	0.00
Security	979,537.00	500,000.00
Roads	3,622,092.85	5,942,733.00
Sports	2,666,850.00	250,000.00
Environment	830,500.00	1,299,980.00
Emergency Projects	4,467,315.00	4,216,682.00
Monitoring & Evaluation	0.00	1,988,350.00
Total	34,233,746.85	29,182,695.00

9. SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 – 2014
	Kshs	Kshs
Employer contribution to NSSF	18,000.00	16,200.00
Total	18,000.00	16,200.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACQUISITION OF ASSETS

Non Financial Assets	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings – Office Toilets	500,000.00	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of Office furniture and fittings	-	276,000.00
Purchase of computers ,printers and other IT equipments	-	1,019,640.00
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
	-	-
Total	500,000.00	1,295,640.00

11. OTHER PAYMENTS

	2014 - 2015	2013- 2014
	Kshs	Kshs
Capital Transfer to Private Non-Financial Enterprises	0.00	0.00
	0.00	0.00

12A. Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>Cooperative Bank, Mbale Branch A/C no.01141471496600</i>	46,968,796.30	7,398,079.90
Total	46,968,796.30	7,398,079.90

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	-	-

12C. OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
	0.00	0	0.00
	0.00	0	0.00
	0.00	0	0.00
Total	0.00	0	0.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. BALANCES BROUGHT FORWARD

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bank accounts (as per Cash Book) 01.07.14	7,398,079.90	356,172.40
Cash in hand		-
Cash equivalents (short-term deposits)		-
Imprest		-
Receivables		-
Payables		-
Total	7,398,079.90	356,172.40

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

	2014 - 2015 Kshs	2013 - 2014 Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
Total	-	-

15. OTHER IMPORTANT DISCLOSURES

NOTES TO THE FINANCIAL STATEMENTS (Continued)


18.1 FIXED ASSETS REGISTER

See Annex - I

IX: MONTHLY AND ANNUAL EXPENDITURE RETURNS

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See Annex - II



Joseph Lukuyu

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Chairman - CDFC



Daniel Oreri
Fund Account Manager

VIHIGA CONSTITUENCY DEVELOPMENT FUND

IXED

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REGION	COUNTY	CONSTITUENCY	CONSTITUENCY CODE	ASSET NAME/ DESCRIPTION	ASSET TAG No.	SERIAL No.	ACQUISITION DATE	PURCHASE COST(KSHS)	PHYSICAL LOCATION	CRRENT CONDITION	WARRANTY	REMARKS
Western	Vihiga	Vihiga	211	Office Table	CDF166FF001		2005	2,500.00	Secretary	Fair	None	
Western	Vihiga	Vihiga	211	Office Table	CDF166FF002		2005	18,500.00	Staff Room	Fair	None	
Western	Vihiga	Vihiga	211	Arm Chair(Wooden2)	CDF166FF003-004		2005	1,700.00	Coordinator's Office	Fair	None	
Western	Vihiga	Vihiga	211	Armless Chair-7-(Wooden)	CDF166FF005-023		2005	1,000.00	Store	Fair	None	
Western	Vihiga	Vihiga	211	Wall Clock	CDF166FF028		2007	450.00	Coordinator's Office	Good	None	
Western	Vihiga	Vihiga	211	Stapler	CDF OE 003		2005	150.00	Secretary	Good	None	
Western	Vihiga	Vihiga	211	Computer HPL1710	CDF OE 003		2009	35,000.00	Coordinator's Office	Good	None	
Western	Vihiga	Vihiga	211	Computer HPL1710	CDF OE004		2009	35,000.00	Secretary	Good	None	
Western	Vihiga	Vihiga	211	Printer HP1320N	CDF OE 005		2006	17,500.00	Secretary	Fair	None	
Western	Vihiga	Vihiga	211	Printer HPF4280	CDF OE 006		2009	7,000.00	Coordinator's Office	out of order	None	
Western	Vihiga	Vihiga	211	UPS-APC CS650	CDF OE 007		2009	4,000.00	Secretary	Good	None	
Western	Vihiga	Vihiga	211	UPS-APC	CDF OE 008		2009	4,000.00	Coordinator's Office	Good	None	
Western	Vihiga	Vihiga	211	Rubber Stamps	CDF OE 009		2005	7,000.00	Secretary	Good	None	
Western	Vihiga	Vihiga	211	GKA 498T	GKA 498T		2009	4,000,000.00	District Hqs (parking)	Good	None	
Western	Vihiga	Vihiga	211	CDF OFFICE BUILDING			2012	10,000,000.00	Vihiga Divisional Hqs	Good	None	
Western	Vihiga	Vihiga	211	Executive Table – 1			2011	55,000.00	Chairman's Office	Good	None	
Western	Vihiga	Vihiga	211	Executive Chair – 1			2011	29,500.00	FAM's Office	Good	None	
Western	Vihiga	Vihiga	211	Water Dispenser – 1			2011	18,000.00	FAM's Office	Good	None	
Western	Vihiga	Vihiga	211	Metal Cabinet – 2			2011	32,500.00	FAM/Coordinator	Good	None	
Western	Vihiga	Vihiga	211	Wooden Cabinet – 1			2011	22,500.00	FAM's Office	Good	None	
Western	Vihiga	Vihiga	211	Desk Top Computer - 1			2011		FAM's Office	Good	None	From Hqs
Western	Vihiga	Vihiga	211	Printer – 1			2011		FAM's Office	Good	None	From Hqs
Western	Vihiga	Vihiga	211	UPS - 1			2011		FAM's Office	Good	None	From Hqs
Western	Vihiga	Vihiga	211	Screen			2011		FAM's Office	Good	None	From Hqs
Western	Vihiga	Vihiga	211	T.V. Stand – 1			2011	4,000.00	FAM's Office	Good	None	
Western	Vihiga	Vihiga	211	Plasma T.V. – 1			2011	57,000.00	FAM's Office	Good	None	
Western	Vihiga	Vihiga	211	Office Desks with Draws – 2			2011	24,500.00	Coordinator's Office	Good	None	
Western	Vihiga	Vihiga	211	High Back Office Seat – 1			2011	17,500.00	Store	out of order	None	
Western	Vihiga	Vihiga	211	Office Desk with Draws – 1			2011	24,500.00	Chairman's Office	Good	None	
Western	Vihiga	Vihiga	211	High Back Office Seat – 1			2011	17,500.00	Store	out of order	None	
Western	Vihiga	Vihiga	211	High Back Office Seat – 1			2011	17,500.00	Store	out of order	None	
Western	Vihiga	Vihiga	211	Office Desk with Draws – 1			2011	24,500.00	Treasurer's Office	Good	None	
Western	Vihiga	Vihiga	211	High Back Office Seat – 1			2011	17,500.00	Secretary's Office	Good	None	
Western	Vihiga	Vihiga	211	Office Desk with Draws – 1			2011	24,500.00	Secretary's Office	Good	None	
Western	Vihiga	Vihiga	211	Reception Seat – Metallic - 1			2011	32,000.00	Secretary's Office	Good	None	
Western	Vihiga	Vihiga	211	T.V -1 (L.G Brand-Coloured)			2011	32,000.00	Staff Room	Good	None	
Western	Vihiga	Vihiga	211	Conference Tables – 3			2011	112,500.00	Boardroom	Good	None	
Western	Vihiga	Vihiga	211	Conference Chairs - 20			2011	90,000.00	Boardroom	Good	None	
Western	Vihiga	Vihiga	211	Sofa Set – 1			2011	52,000.00	Chairman's Office	Good	None	
Western	Vihiga	Vihiga	211	Executive Chair – 1			2011	29,500.00	Chairman's Office	Good	None	
Western	Vihiga	Vihiga	211	Executive Desk with – 1			2012	85,062.00	FAM's Office	Good	None	
Western	Vihiga	Vihiga	211	Executive Leather Seat – 1			2012	38,000.00	MP's Office	Good	None	
Western	Vihiga	Vihiga	211	Executive Cupboard -1			2012	39,500.00	FAM's Office	Good	None	
Western	Vihiga	Vihiga	211	Leather Sofa Set – 1			2012	120,517.00	MP's Office	Good	None	

Western	Vihiga	Vihiga	211	Cantilever Leather Seats – 2		2012	41,000.00	FAM's Office	Good	None
Western	Vihiga	Vihiga	211	Conferencing Chair		2012	1,000.00	MP's Office	Good	None
Western	Vihiga	Vihiga	211	Executive Conference Table – 1		2012	32,000.00	MP's Office	Good	None
Western	Vihiga	Vihiga	211	Cantilever Leather Chairs – 4		2012	87,200.00	MP's Office	Good	None
Western	Vihiga	Vihiga	211	Ashut Steel Filing Cabinets – 2		2012	58,600.00	FAM's Office	Good	None
Western	Vihiga	Vihiga	211	Carpet for the MP's Office – 1		2012	98,297.00	MP's Office	Good	None
Western	Vihiga	Vihiga	211	Curtains, Sheers, Hooks, tape etc		2012	134,852.00	Entire Building	Good	None
Western	Vihiga	Vihiga	211	Photocopying Machine -1- Taskalfa (Kyocera)	1102KL3NL2	2012	167,482.00	FAM's Office	Good	None
Western	Vihiga	Vihiga	211	Calculator - 1		2012	1,470.00	FAM's Office	Good	None
Western	Vihiga	Vihiga	211	Work Station -1		2014	74,000.00	IT Room	Good	None
Western	Vihiga	Vihiga	211	Reception Desk -1		2014	77,720.00	Reception	Good	None
Western	Vihiga	Vihiga	211	High Back Office Seat – 1		2014	16,240.00	MP's Office	Good	None
Western	Vihiga	Vihiga	211	Standard Fridge - 1		2014	28,000.00	FAM's Office	Good	None
Western	Vihiga	Vihiga	211	3 Seater Fabric Link Chair		2014	52,200.00	Reception	Good	None
Western	Vihiga	Vihiga	211	Coffee Table		2014	27,840.00	FAM's Office	Good	None
Western	Vihiga	Vihiga	211	Desk Top Computers - 4		2014	203,928.00	IT Room	Good	1 yr
Western	Vihiga	Vihiga	211	Office Toilet		Jul-14	500,000.00	CDF office Compound	Good	None
Western	Vihiga	Vihiga	211	Multifunction Copier (Printer)	NRG MP 2501SP	2015	276,000.00	FAM's Office	Good	1yr

VIHIGA CONSTITUENCY DEVELOPMENT FUND

MONTHLY AND ANNUAL EXPENDITURE RETURNS

CONSTITUENCY NAME: VIHIGA		FINANCIAL YEAR: 2014/2015				MONTH: 1st July 2014 -30th June 2015		AMOUNT
CASH BOOK BALANCE AS AT - 1st JULY 2014		(Attach copy of relevant Cash Book page extract)						7,398,079.90
AMOUNT RECEIVED FROM THE BOARD					Date	A.I.E. No.	AMOUNT	
					23/07/2014	2013/2014/714	40,233,932.00	
					14/11/2014	2014/2015/218	47,819,474.50	
					11/6/2015	2014/2015/985	45,906,695.00	
AVAILABLE FUNDS AVAILABLE FUNDS							133,960,101.50	
ALLOCATION							141,358,181.40	
PROJECT CODE	SECTOR/PROJECT TITLE	ALLOCATION (AMOUNT)	PAYEE	DATE	P.V. NO.	CHEQUE No.	AMOUNT	
	Administration Recurrent Expenditure							
	a) Office Operations	1,323,167	D. Oeri	02.07.14	50	976	62,500.00	
			"	"	49	976	27,500.00	
			J. Lukuyu	07.07.14	54	1274	150,000.00	
			Rachel Aliga	"	"	"	67,000.00	
			"	22.07.14	64	1080	169,000.00	
			Aquatex Trading Company	23.07.14	57	1044	110,400.00	
			D. Oeri	16.10.14	"	1171	34,000.00	
			"	"	"	"	41,200.00	
			J. Lukuyu	16.12.14	183	"	360,500.00	
			Rachel Aliga	"	184	"	443,000.00	
			Rachel Aliga	28.01.15	27	"	253,700.00	
			J. Lukuyu	"	28	"	410,600.00	
			Rachel Aliga	13.02.15	32	"	154,300.00	
			Rachel Aliga	"	33	"	380,647.00	
			Rachel Aliga	"	34	"	120,000.00	
			Rachel Aliga	"	35	"	162,000.00	
			J. Lukuyu	"	36	"	205,500.00	
			J. Lukuyu	"	37	"	100,000.00	
			J. Lukuyu	10.10.14	"	"	200,000.00	
			Postal Cooperation	19.11.14	157	1291	580.00	
			J. Lukuyu	11.11.14	1115	"	133,500.00	
			D. Oeri	31.12.14	195	1309	42,000.00	
			Musimbi Agencies	31.12.14	194	1408	8,280.00	
			D. Oeri	04.12.14	1138	1309	42,000.00	
			J. Lukuyu	13.02.15	019	"	59,000.00	
			Cooperative Bank Charges	27.02.15	44	"	29,176.00	
			D. Oeri	27.02.15	53	2474	47,600.00	
			J. Lukuyu	"	"	1574	350,000.00	
			D. Oeri	"	031	2428	170,000.00	
			Rachel Aliga	19.03.15	029	"	150,000.00	
			D. Oeri	10.04.15	035	"	119,200.00	
			D. Oeri	16.06.15	056	"	52,900.00	
			D. Oeri	16.06.15	059	"	47,600.00	
			Rachel Aliga	30.06.15	674	"	200,000.00	
							4,903,683.00	

	1,296,000	Rafiki Bank	28.11.14	179	1317	15,624.00
b) Employees Compensation		Equity Bank				
		Salaries	05.07.14	51	995-1000	89,600.00
		Salaries	05.08.14	66	1053	89,600.00
		Salaries	03.09.14	140	1246	89,600.00
		Equity Bank	03.10.14	"	1318	58,374.00
		Cooperative Bank	"	"	1319	9,580.00
		PAYE	"	"	1320	962.00
		NSSF	"	"	1321	3,200.00
		NHIF	"	"	1322	1,860.00
		Rafiki Bank	09.01.15	01	1411	15,624.00
		Equity Bank	"	"	1412	58,374.00
		NHIF	"	"	1413	1,640.00
		NSSF	"	"	1414	2,800.00
		PAYE	"	"	1415	962.00
		Rafiki Bank	03.02.15	31	1557	15,624.00
		Equity Bank	"	"	1558	58,374.00
		NHIF	"	"	1559	1,640.00
		NSSF	"	"	1560	2,800.00
		PAYE	"	"	1561	962.00
		Rafiki Bank	03.03.15	46	2434	15,624.00
		Equity Bank	"	"	2424	58,374.00
		NHIF	"	"	2425	1,640.00
		NSSF	"	"	2426	2,800.00
		PAYE	"	"	2427	962.00
		Rafiki Bank	01.04.15			15,624.00
		Equity Bank	"			58,374.00
		NHIF	"			1,640.00
		NSSF	"			2,800.00
		PAYE	"			962.00
		Rafiki Bank	05.05.15			15,624.00
		Equity Bank	"			58,374.00
		NHIF	"			1,640.00
		NSSF	"			2,800.00
		PAYE	"			962.00
		Salaries	05.06.15	053	Various	87,100.00
		Lyndah Mimbone	26.06.15	072	2836	26,073.00
c) Committee Allowances	1,368,000	J. Lukuyu	14.01.15	22		85,000.00
		D. Oteri	09.02.15	13	2455	205,500.00
		J. Lukuyu	13.02.15	18	1556	100,000.00
		D. Oteri	04.03.15	30	1583	314,590.00
		Rachel Aliga	25.03.15	028	2417	300,000.00
		D. Oteri	"	030		165,500.00
		Rachel Aliga	16.06.15	065		150,000.00
		D. Oteri	"	057		47,100.00
d) Motor Vehicle Fuel & Lubricants	600,000	Gusanga Enterprises	05.08.14	65	1051	150,000.00
			31.12.14	189	1402	250,000.00
e) Motor Vehicle Maintenance	1,000,000	City Fox Auto	29.08.14	105	1134	35,800.00
		Yana Tyre Centre	05.01.15	186	1330	93,415.25
		CMC Motors	17.06.15	67		142,345.00
f) Electricity	60,000	KPLC	27.08.14	112	1146	5,000.00
g) Water and Sewerage	72,000	Amatsi Water Company	17.06.15	058	2829	5,000.00
h) National Social Insurance Fund (NSSF)	19,200					7,911.00
						0.00

Monitoring and Evaluation	2,869,168	J. Lukuyu	02.07.14	48	987	410,000.00
		Rachel J. Lukuyu	07.07.14	60	986	160,000.00
		"	23.07.14	59	1088	163,000.00
		"	"	63	1003	360,000.00
		Rachel Aliga	03.09.14	61	101046	190,000.00
		J. Lukuyu	26.09.14		1040	180,000.00
		Joseph Lukuyu	23.01.15	28	1333	410,600.00
		Rachel Aliga	"	27		253,700.00
		Rachel Aliga	19.01.15	33	1574	380,647.00
		Rachel Aliga	19.02.15	15		367,000.00
		Rachel Aliga	25.03.15	5	2476	175,000.00
		J. Lukuyu	20.05.15	61		200,000.00
		J. Lukuyu	"	71	2618	162,000.00
		J. Lukuyu	29.05.15	60		170,000.00
		D. Oteri	"	62	2616	200,000.00
		Rachel Aliga	16.06.15	66		202,660.00
		J. Lukuyu	30.06.15	78		293,619.00
						4,364,226.00
						0.00
Audit Fees	500,000					
Education Projects						
a) Primary Schools	21,537,931	Kitulu Pri. School	25.08.14	75	1105	400,000.00
		Busamo Pri. School	"	71	1296	300,000.00
		Mkombozi Magaka Pri. School	25.08.14	72	1097	700,000.00
		Busamo Pri. School	"	79	1105	700,000.00
		Vihiga E.A.R. School	"	73	1098	500,000.00
		Matagalu Pri. School	"	76	1102	300,000.00
		Mahanga Pr. School	"	77	1103	300,000.00
		Lwangele Pri. School	"	78	1104	500,000.00
		Chambale Pri. School	"	80	1106	300,000.00
		Navuhi Pri. School	"	81	1107	300,000.00
		Itengi Pri. School	"	82	1108	600,000.00
		Mkombozi Manyatta Pri. Sch.	"	83	1109	500,000.00
		Lyamidi Pri. School	"	84	1111	500,000.00
		Ideleri Pri. School	"	85	1112	200,000.00
		Kigadahi Pri. School	"	86	1113	300,000.00
		Kisingilu Pri. School	"	87	1114	500,000.00
		Vigetse Pri. School	27.08.14	107	1115	300,000.00
		Vigina Pri. School	"	109	1140	300,000.00
		Mukuli Pri. School	"	110	1141	300,000.00
		Kitumba Pri. School	"	111	1145	500,000.00
		Eranda Pri. School	"	114	1148	200,000.00
		Kerongo Pri. School	"	115	1149	300,000.00
		Kegoye Pri. School	"	116	1150	500,000.00
		Iduku Pri. School	"	117	1151	500,000.00
		Musunguti Pri. School	30.09.14	133	1179	500,000.00
		Womulalu Special School	19.11.14	159	1293	400,000.00
		Lyamagale Pri. School	"	162	1297	500,000.00
		Kitulu Pri. School	27.11.14	174	1312	400,000.00
		Enanga Pri. School	09.01.15	5	1443	500,000.00
		Lusasvasavi Pri. School	"	7	1445	500,000.00
		Ideleri Pri. School	28.01.15	9	1455	500,000.00
		Gilwatsi Pri. School	"	10	1456	279,310.00
		Lyamidi Pri. School	"	11	1457	500,000.00
		Masana AIC Pri. School	"	13	1495	1,000,000.00
		Isaku ADC Pri. School	"	15	1471	500,000.00

	Environment Projects	1,912,779	D. Orieri	02.07.14	68	976		100,000.00	
			Rachel A					10	
			Rachel Aliga		1018	1273		150,000.00	
			Rachel Aliga	07.07.14	1022			133,000.00	
			J. Lukuyu	11.09.14	1111	650		200,000.00	
			D. Orieri	06.11.14	1113	1288		147,500.00	830,500.00
	Health	1,900,000	Chanzaluka Health Centre	19.08.14	100	1128		400,000.00	
			Bugamangi Health Centre	"	99	1127		300,000.00	
			Chanzaluka Health Centre	27.08.14	106	1137		400,000.00	
			Muhanda Health Centre	27.08.14	122	1157		400,000.00	
			Iduku Health Centre	27.08.14	141	1244		500,000.00	
			Chanzaluka Health Centre	19.11.14	160	1298		500,000.00	
			Kegoye Health Centre	17.12.14	192	1406		500,000.00	3,000,000.00
	Security Projects	9,200,000	Benir Holders Ltd.	25.03.15	31			700,000.00	
			Benir Holders Ltd.	05.05.15	45			279,537.00	979,537.00
	Agriculture/Livestock Projects	1,750,000	Lusiola Tea Buying Centre	20.08.14	101	1129		150,000.00	
			Lyamazi Tea Buying Centre	"	102	1130		200,000.00	
			Visiru Tea Buying Centre	"	103	1131		250,000.00	
			Lyamazi Tea Buying Centre	"	132	1175		200,000.00	800,000.00
	Roads & Bridges	5,000,000	Malot Enterprises	03.09.14	129	1159		577,663.80	
			Malot Enterprises	"	128	1158		583,508.05	
			Malot Enterprises	10.10.14	137	1237		601,600.00	
			Michane and Sons Ltd.	10.10.14	136	1235		775,457.00	
			Malot Enterprises					487,989.95	
			Malot Enterprises	09.01.15	3	1436		595,874.05	3,622,092.85
	Water Projects	300,000	Matsigulu Water Project	28.08.14	120	1154		200,000.00	
			Muhanda Water Project	"	122			400,000.00	600,000.00
	Cdf Office Projects	1,007,927	Vimjo Enterprises	10.10.14	138	1240		230,000.00	
			Vimjo Enterprises	09.01.15	4	1439		270,000.00	500,000.00
	TOTAL	95,638,947						94,389,385.10	94,389,385.10
CASH BOOK BALANCE AS AT 30TH JUNE 2015									46,968,796.30
(Attach copy of relevant Cash Book page extract)									46,968,796.30
TOTAL AMOUNT OWING TO THE CONSTITUENCY FROM THE BOARD AS AT: 30TH JUNE 2015									1,912,779.00

Fund Accountant Manager:	DANIEL J.O.ORERI	Signature:		Date:	31/07/2015
District Accountant:	BENJAMIN OTUOKO	Signature:		Date:	31/07/2015



