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REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2015**



CONSTITUENCY DEVELOPMENT FUND- EMUHAYA CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015**

(AMMENDED)

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)





CONSTITUENCY DEVELOPMENT FUND – EMUHAYA CONSTITUENCY
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For the year ended June 30, 2015

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CONSTITUENCY DEVELOPMENT FUND - EMUHAYA CONSTITUENCY
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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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *Emuhaya 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:

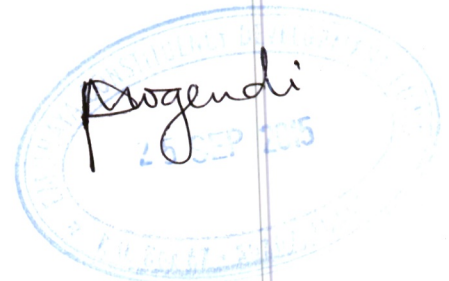
No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Paul Charles Mogendi
3.	Accountant	Martin Nzau Nzioka
4.		

(d) Fiduciary Oversight Arrangements

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

P.O. Box 67 - 50307
Luanda Town, Next to Luanda DO's office at Mulukhoro
Kisumu – Busia Highway
Luanda, KENYA



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(f) EMUHAYACDF Contacts

Telephone: (254) 728 508 674
E-mail: cdfemuhaya@cdf.go.ke / emuhayacdf@gmail.com
Website: www.cdf.go.ke

(g) EMUHAYACDF Bankers

Equity Bank
Luanda Branch
A/C No. 1120299846566
P.O. Box 34 - 50307
Luanda, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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



CONSTITUENCY DEVELOPMENT FUND- EMUHAYA CONSTITUENCY
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II. FOREWORD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

Key achievements for the EmuhayaCDFC

During the reporting period, Emuhaya CDFC managed to complete the first phase of Emuhaya Administrative centre at Hobuyaya; Completed and handed over Ipali Chief's office; set an e-library/GIS centre at the CDFC office; prepared a joint Emuhaya/Luanda CDFC Strategic Development Plan; facilitated preparation of unified schemes of work for class 1 – 8 for the district; lighting up of markets through installation of solar masts; completed and handed over library at Esibila Secondary School; completed and handed over dormitory at Esalwa Secondary School; started off construction of Ebungwe High School; constructed and completed masonry water tank at Ebungwe; construction of roads; construction and renovation of several classrooms in schools across the Constituency; setting up of Ebukanga TTI; raising of KCSE mean-score due to massive bursary support to students.

Emerging issues related to CDF

Arising out of terrorist threats, existing AP Camps staff houses to be increased to a minimum of 10 staff houses per AP Camp now directed by the National Security organ.

High number of orphaned children requiring heavy bursary support at both secondary schools and tertiary level.

CDF viewed by the public as the most ideal model of devolved funding and the need to cater for all economic sectors.

Implementation challenges and way forward

PMC members formation in rural setting difficult due to low education levels.

Project Administration funding not adequate to provide adequate supervision, miscellaneous expenses for line ministries participation. Security for project materials at sites that are not manned.

Sign

CHAIRMAN CDFC





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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.

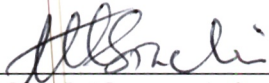
The Accounting Officer in charge of the *Emuhaya CDF* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (period) ended on June 30, 2015. This responsibility 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 *Emuhaya CDF* accepts responsibility for the *CDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *CDF's* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 2015, and of the *CDF's* financial position as at that date. The Accounting Officer in charge of the *Emuhaya 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.

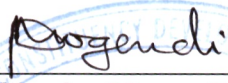
The Accounting Officer in charge of the *Emuhaya CDF* confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes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



Alfred Abunza Asiachi
Chairman - CDFC



Paul Charles Mogendi
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Emuhaya Constituency set out on pages 5 to 19, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation; recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

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

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

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.

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

Basis for Disclaimer of Opinion

1. Accuracy, Completeness and Presentation 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 the action taken on the previous year auditor's recommendations. In the year 2013/2014, Emuhaya CDF had a qualified opinion report. However, no report on the progress on follow up of audit issues raised was included in the financial statements for the year under review. The presentation of the financial statements is not in conformity with IPSAS (Cash Basis) as prescribed by the National Treasury and in accordance with the Public Finance Management Act, 2012.

In view of the foregoing, the accuracy, completeness and presentation of the financial statements for the year ended 30 June 2015 could not be confirmed.

2. Budget Control and Performance

The Fund approved budget was Kshs.155,153,113 but spent Kshs.106,425,246 resulting in under expenditure of Kshs.48,727,867 or budget utilization of 69% as shown below;

Items	Current Year Approved Budget (Kshs.)	Current Year Actual Figures (Kshs.)	Variance (Kshs)	% of Utilization
Compensation of Employees	2,343,208	1,962,770	(380,438)	84%
Use of Goods and Services	2,869,440	2,869,440	-	100%
Committee Expenses	2,662,110	2,662,110	-	100%
Transfers to other Government units	66,821,807	43,865,269	(22,956,538)	66%
Other Grants and Transfers	72,947,300	50,055,405	(22,891,895)	69%
Social Security				45%

benefits	43,200	19,600	(23,600)	
Acquisition of Assets	1,780,800	1,780,800	-	100%
Other Payments	5,685,248	3,209,852	(2,475,396)	56%
Total Payments	155,153,113	106,425,246	(48,727,867)	69%

Further, the Fund received Kshs.77,685,098 in the year against total allocation of Kshs.103,580,130 resulting to undisbursed budget allocation of Kshs.25,895,033. Consequently, the budget targets were not met and various projects budgeted for were not implemented within the financial year impacting negatively on service delivery.

3. Unimplemented Projects

During the year, the Fund budgeted to implement one hundred and eighteen (118) projects worth Kshs.103,580,130. However, the Fund had not commenced the implementation of various projects amounting to Kshs.22,832,834 that were to be done within the financial year as shown below;

Sector	Total Project Cost (Kshs.)	Actual/Implemented Projects			Total	% of completed projects
		Not Started	Ongoing	Completed		
Primary Schools	9,950,000	10	-	19	29	66%
Secondary Schools	35,227,392		4	40	44	91%
Tertiary	18,000,000	1	1	1	3	33%
Environment	500,000	1	-	1	2	50%
CDF Office	17,486,447	2	-	11	13	85%
Security	8,600,000	3	3	1	7	14%
Sports	1,963,597	-	-	1	1	100%
Health	1,850,000	1	2	2	5	40%
Roads	10,002,694	-	-	14	14	100%
TOTAL	103,580,130	18	10	90	118	76%
% implementation over Budgeted projects		15%	8%	76%	100%	

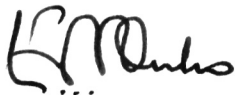
Further, it is not clear how this backlog of projects will be implemented. Consequently, the delay in project implementation impacts negatively on service delivery to the constituents.

4. Renovation of Classrooms in Kilingili Secondary School

A total of Kshs.837,931.00 was disbursed to Kilingili Secondary School for renovation of classrooms. However, physical verification conducted on 3 March 2016 revealed that the renovation of classrooms was poorly done in that the re-painted walls and the floor which was re-done had already peeled off, the grill doors re-placed appeared weak and of poor quality since some had already broken. As a result, the Fund did not get value for money spent on the renovation of classrooms.

Disclaimer of Opinion

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



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

Nairobi

18 November 2016

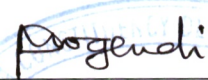
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IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
<u>RECEIPTS</u>			
Transfers from Other Government Entities	1	121,636,538.90	77,937,337.10
Proceeds from Sale of Assets		00	00
Other Receipts		00	00
TOTAL RECEIPTS		121,636,538.90	77,937,337.10
<u>PAYMENTS</u>			
Compensation of Employees	2	1,962,770.00	1,175,184.00
Use of goods and services	3	2,869,440.00	2,954,078.00
Committee Expenses	4	2,662,110.00	2,526,500.00
Transfers to Other Government Units	5	43,865,268.75	27,014,173.95
Other grants and transfers	6	50,055,404.95	12,000,000.00
Social Security Benefits	7	19,600.00	14,400.00
Acquisition of Assets	8	1,780,800.00	8,858,271.45
Other Payments	9	3,209,852.00	15,773,188.45
TOTAL PAYMENTS		106,425,245.70	70,315,795.85
SURPLUS		15,211,293.20	7,621,541.25

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The EMUHAYACDF financial statements were approved on _____ 2015 and signed by:


Alfred Abunza Asiachi
Chairman – CDFC


Paul Charles Mogendi
Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- EMUHAYA CONSTITUENCY

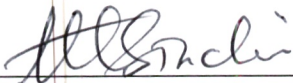
Reports and Financial Statements

For the year ended June 30, 2015

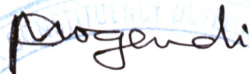
V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10A	22,832,834.45	6,974,283.45
Cash Balances (balances at hand)	10B	00	00
Outstanding Imprests	10C	00	647,257.80
TOTAL FINANCIAL ASSETS		22,832,834.45	7,621,541.25
 REPRESENTED BY			
Fund balance b/fwd	11	7,621,541.25	00
Surplus for the year		15,211,293.20	7,621,541.25
NET FINANCIAL POSITION		22,832,834.45	7,621,541.25

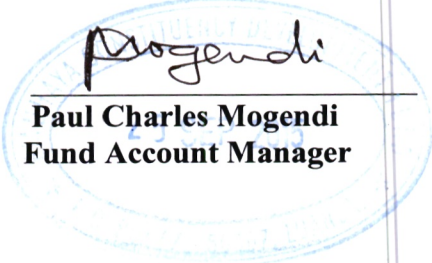
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The EMUHAYACDF financial statements were approved on 10/05 2015 and signed by:



Alfred Abunza Asiachi
Chairman - CDFC



Paul Charles Mogendi
Fund Account Manager



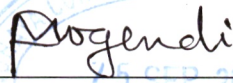
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VI. STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	121,636,538.90	77,937,337.10
Payments for operating expenses			
Compensation of Employees	2	1,962,770.00	1,175,184.00
Use of goods and services	3	2,869,440.00	2,954,078.00
Committee Expenses	4	2,662,110.00	2,526,500.00
Transfers to Other Government Units	5	43,865,268.75	22,428,573.96
Other grants and transfers	6	50,055,404.95	16,585,600.00
Social Security Benefits	7	19,600.00	14,400.00
Other Payments	9	3,209,852.00	15,773,188.45
Adjusted for:			
Adjustments during the year		00	00
Net cash flow from operating activities		16,992,093.20	16,479,812.70
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of Assets		1,780,800.00	8,858,271.45
Acquisition of Assets	8		
Net cash flows from Investing Activities		(1,780,800.00)	(8,858,271.45)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	11	7,621,541.25	00
Cash and cash equivalent at END of the year	10A	22,832,834.45	7,621,541.25

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


 Alfred Abunza Asiachi
 Chairman CDFC


 Paul Charles Mogendi
 Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND – EMUHAYA CONSTITUENCY

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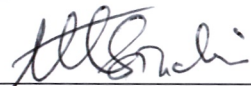
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	103,580,130.00	51,572,982.65	155,153,112.65	121,636,538.90	33,516,573.75	78.4%
Proceeds from Sale of Assets	-	-				
Other Receipts	-	-				
PAYMENTS						
Compensation of Employees	2,343,208.00	-	2,343,208.00	1,962,770.00	380,438.00	83%
Use of goods and services	2,606,384.00	263,056.00	2,869,440.00	2,869,440.00	-	100%
Committee Expenses	2,168,000.00	494,110.00	2,662,110.00	2,662,110.00	-	100%
Transfers to Other Government Units	45,727,392.00	21,094,414.75	66,821,806.75	43,865,268.75	22,956,538.00	66%
Other grants and transfers	48,216,550.00	24,730,749.90	72,947,299.90	50,055,404.95	22,891,894.95	68%
Social Security Benefits	43,200.00	-	43,200.00	19,600.00	23,600.00	45%
Acquisition of Assets	-	1,780,800.00	1,780,800.00	1,780,800.00	-	100%
Other Payments	2,475,396.00	3,209,852.00	5,685,248.00	3,209,852.00	2,475,396.00	56%
TOTALS	103,580,130.00	51,572,982.65	155,153,112.65	106,425,245.70	48,727,866.95	69%


(a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

The EMUHAYACDF financial statements were approved on _____ 2015 and signed by:



Alfred Abunza Asiachi
Chairman CDF



Paul Charles Mogendi
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

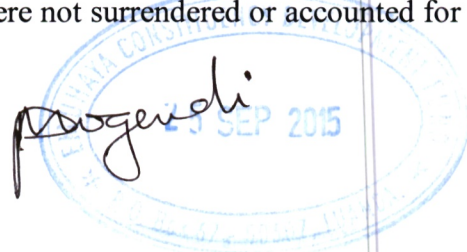
The *CDF* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *CDF*. In addition, the *CDF* recognises all expenses when the event occurs and the related cash has actually been paid out by the *CDF*.

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.





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

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
AIE NO	A759663	25,895,032.50	-
AIE NO	A796727	15,537,020.00	-
AIE NO	A797003	10,358,012.50	-
AIE NO	A796035	25,895,032.50	-
AIE NO	A750152	43,378,931.40	-
AIE NO	A750224	572,510.00	-
AIE NO	A711807	-	49,018,049.50
AIE NO	A735640	-	28,919,287.60
(other constituency e.g, parent constituency)			
TOTAL		121,636,538.90	77,937,337.10

2. COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	1,864,770.00	1,175,184.00
Basic wages of casual labour	98,000.00	00
Total	1,962,770.00	1,175,184.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	135,000.00	190,430.00
Communication, supplies and services	203,475.00	64,800.00
Domestic travel and subsistence	388,560.00	124,000.00
Printing, advertising and information supplies & services	330,480.00	2,008,460.00
Training expenses	325,000.00	343,000.00
Hospitality supplies and services	344,880.00	40,000.00
Insurance costs	263,056.00	00
Office and general supplies and services	254,291.75	109,890.00
Other operating expenses	474,697.25	6,861.00
Routine maintenance – vehicles and other transport equipment	150,000.00	66,637.00
Total	<u>2,869,440.00</u>	<u>2,954,078.00</u>

4. COMMITTEE EXPENSES

	2014 – 2015	2013 – 2014
	Kshs	Kshs
Committee allowances	1,597,310.00	756,000.00
Other committee expenses	1,064,800.00	1,770,500.00
Total	<u>2,662,110.00</u>	<u>2,526,500.00</u>

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to primary schools (see attached list)	6,950,000.00	9,969,000.00
Transfers to secondary schools (see attached list)	27,737,485.75	6,500,000.00
Transfers to tertiary institutions (see attached list)	4,935,244.00	527,389.00
Transfers to health institutions (see attached list)	4,242,539.00	5,432,184.96
TOTAL	<u>43,865,268.75</u>	<u>22,428,573.96</u>





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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. OTHER GRANTS AND OTHER PAYMENTS

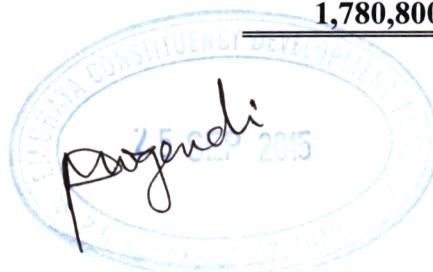
	2014 - 2015	2013- 2014
	Kshs	Kshs
Bursary – secondary schools (see attached list)	11,334,487.00	6,000,000.00
Bursary – tertiary institutions (see attached list)	7,000,000.00	5,424,000.00
Mock & CAT (see attached list)	165,513.00	576,000.00
Water projects (see attached list)	3,129,031.60	700,000.00
Electricity projects (see attached list)	1,920,466.00	00
Security projects (see attached list)	2,448,750.00	3,885,600.00
Roads projects (see attached list)	20,793,108.35	00
Sports projects (see attached list)	1,763,049.00	00
Environment projects (see attached list)	70,000.00	00
Emergency projects (see attached list)	1,431,000.00	00
Total	50,055,404.95	16,585,600.00

7. SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	19,600.00	14,400.00
Total	19,600.00	14,400.00

8. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2014 - 2015	2013 - 2014
	Kshs	Kshs
Construction of Buildings	00	4,357,751.45
Refurbishment of Buildings	329,650.00	00
Purchase of Vehicles and Other Transport Equipment	248,600.00	3,640,520.00
Purchase of Office Furniture and General Equipment	1,202,550.00	952,550.00
Acquisition of land	00	500,000.00
Total	1,780,800.00	8,858,271.45



CONSTITUENCIES DEVELOPMENT FUND – EMUHAYA CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Construction of Bridges	1,150,996.00	00
Fencing of CDFC Compound/gate installation	1,782,856.00	00
Strategic Plan	276,000.00	00
Other payments/ expenses	00	15,773,188.45
	3,209,852.00	15,773,188.45

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>Equity Bank, Account No. 1120299846566</i>	27,387,906.05	7,921,541.25
Total	27,387,906.05	7,921,541.25



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	6,974,283.45	0
Imprest	647,257.80	0
Total	7,621,541.25	0

12. OTHER IMPORTANT DISCLOSURES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
12.2: PENDING STAFF PAYABLES (See Annex 1)		
Gratuity to contracted employees	580,138.61	00
	580,138.61	00

12.3: OTHER PENDING PAYABLES (See Annex 2)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	14,273,997.81	00
Amounts due to other grants and other transfers (see attached list)	5,589,091.94	00
Retentions	2,389,606.80	00
	22,253,696.55	00



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 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		
Sub-Total							
Others (specify)							
1. Contracted employees		580,138.61		Nil	580,138.61		Gratuity shall be paid upon expiry of period for the contracted employees.
2.							
3.							
Sub-Total		580,138.61			580,138.61		
Grand Total		580,138.61			580,138.61		



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NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

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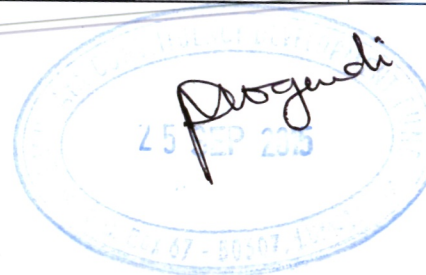
ANNEX 2 - ANALYSIS OF OTHER PENDING PAYABLES

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. Kilingili Primary School		500,000.00		Nil	500,000.00		Funds not received from CDFB
2. Esalwa Primary School		800,000.00		Nil	800,000.00		Funds not received from CDFB
3. Ikumu Primary School		400,000.00		Nil	400,000.00		Funds not received from CDFB
4. Eluhobe Primary School		400,000.00		Nil	400,000.00		Funds not received from CDFB
5. Ebututi Primary School		800,000.00		Nil	800,000.00		Funds not received from CDFB
6. Asebo Primary School		800,000.00		Nil	800,000.00		Funds not received from CDFB
7. Elununi Primary School		800,000.00		Nil	800,000.00		Funds not received from CDFB
8. Ebuyalu Special School		400,000.00		Nil	400,000.00		Funds not received from CDFB
9. Emuhondo Special Unit for the Deaf		100,000.00		Nil	100,000.00		Funds not received from CDFB
10. Essumba Primary School		400,000.00		Nil	400,000.00		Funds not received from CDFB
11. Ebbitsi Primary School		400,000.00		Nil	400,000.00		Funds not received from CDFB
12. Ematsuli Primary School		400,000.00		Nil	400,000.00		Funds not received from CDFB
13. Emurembe Primary School		400,000.00		Nil	400,000.00		Funds not received from CDFB
14. Emwatsi Primary School		400,000.00		Nil	400,000.00		Funds not received from CDFB
15. Ebulondi Primary School		400,000.00		Nil	400,000.00		Funds not received from CDFB
16. Esirulo Primary School		400,000.00		Nil	400,000.00		Funds not received from CDFB
17. Kilingili Secondary School		837,931.00		Nil	837,931.00		Funds not received from CDFB
18. Emmukunzi Secondary School		500,000.00		Nil	500,000.00		Funds not received from CDFB
19. Ebukoolo Secondary School		800,000.00		Nil	800,000.00		Funds not received from CDFB
20. Ebusiloli Secondary School		500,000.00		Nil	500,000.00		Funds not received from CDFB
21. Ebukhaya Secondary School		500,000.00		Nil	500,000.00		Funds not received from CDFB
22. Ebukanga Secondary School		500,000.00		Nil	500,000.00		Funds not received from CDFB
23. Ebungwe High School		18,339,460.80		17,966,862.80	372,598.00		Ongoing project. Payment based on production of Payment certificates from Public Works office



NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
24. Emusire Health Centre		500,000.00		Nil	500,000.00		Funds not received from CDFB
25. Emusire Health Centre		150,000.00		Nil	150,000.00		Funds not received from CDFB
26. Emusire Health Centre		4,482,759.00	10/11/2014	4,296,309.00	186,450.00		Ongoing project. Payment based on production of Payment certificates from Public Works office
27. Essaba Dispensary		400,000.00		Nil	400,000.00		Funds not received from CDFB
28. Esirulo Dispensary		300,000.00		Nil	300,000.00		Funds not received from CDFB
29. Textbooks for Sec. Schools		2,227,018.81		1,300,000.00	927,018.81		Balance had not been received to clear the total cost for the purchase of textbooks
Sub-Total		37,837,169.61		23,563,171.80	14,273,997.81	00	
Amounts due to other grants and other transfers							
30. Embali Police Patrol Base		300,000.00		Nil	300,000.00		Funds not received from CDFB
31. Embali Police Patrol Base		1,000,000.00		467,000.00	533,000.00		Funds withheld awaiting expenditure of the first disbursement
32. Emmanyinya AP Camp		400,000.00		Nil	400,000.00		Funds not received from CDFB
33. Bursaries to Sec. & Tertiary Institutions		17,000,000.00		14,525,996.75	2,474,003.25		Funds not received from CDFB
34. Emergency Projects		3,347,304.69		1,465,216.00	1,882,088.69		Funds not received from CDFB
Sub-Total		22,047,304.69		16,458,212.75	5,589,091.94	00	
Sub-Total							
Others (specify)							
35. Retentions		2,479,606.80		90,000.00	2,389,606.80		Retained in CDF a/c. To be paid to contractors upon expiry of the defects liability period.
Sub-Total		2,479,606.80		90,000.00	2,389,606.80		
Grand Total		62,364,081.10		40,111,384.55	22,253,696.55	00	





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
Transport equipment	248,600.00	3,640,520.00
Construction of Buildings	00	4,357,751.45
Refurbishment of Buildings	329,650.00	00
Purchase of Office Furniture & Equipment	1,202,550	360,000.00
Acquisition of Lands	00	500,000.00
Total	1,780,800.00	8,858,271.45



