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OFFICE OF THE AUDITOR-GENERAL

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Wednesday 1/2/2017
Afternoon sitting
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REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
TESO SOUTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**



CONSTITUENCY DEVELOPMENT FUND- TESO SOUTH CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015

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



• CONSTITUENCY DEVELOPMENT FUND – TESO SOUTH CONSTITUENCY
• Reports and Financial Statements
• For the year ended June 30, 2015

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	1
II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC).....	3
III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES	4
IV. STATEMENT OF RECEIPTS AND PAYMENTS.....	5
V. STATEMENT OF ASSETS.....	6
VI. STATEMENT OF CASHFLOW	7
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	8
VIII. SIGNIFICANT ACCOUNTING POLICIES.....	24
IX. NOTES TO THE FINANCIAL STATEMENTS.....	26

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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *TESO SOUTH Constituency's* day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Allan R. Chemayiek
3.	Accountant	Consalata Oyinda
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of CDF Board provide overall fiduciary oversight on the activities of TESO SOUTH Constituency. The reports and recommendation of ARMC when adopted by the CDF Board are forwarded to the Constituency Development Fund Committee (CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) TESO SOUTH CDF Headquarters

P.O. Box 19
Amukura Market
Katelenyang Road

(f) TESO SOUTH CDF Contacts

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

(g) TESO SOUTH CDF Bankers

1. Equity Bank
Busia Branch
A/C No. 0780261905493

(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 has been great for us despite the challenges encountered. The performance has been above average having implemented more than half of the projects/programs for the year.

The key achievements for this financial year include;

- Ground breaking of construction of CDF office.
- Start of phase one of construction of Sub County police headquarters.
- Completion of a number of classrooms across the constituency.
- Supply of furniture and desks to schools.
- Improvement of sanitation in schools by construction toilets among others.

Among the key emerging issue is the unconstitutionality of the CDF Act that has put un in uncertainty. Secondly, is the tendency of county government going ahead of CDF in implementing projects that CDF had earmarked for funding forcing CDF to seek reallocation which delays absorption of funds. On this one there is need to operationalise the County coordinating committee as envisioned in the Act.

Project Management committee capacity has been another challenge that we have faced, though we have been carrying out capacity building the level of education for one to qualify to be a member need to emphasized.

CHAIRMAN CDFC

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.

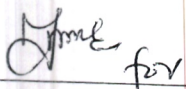
The Accounting Officer in charge of the (*Teso South CDF*) is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (period) ended on June 30, 20XX. This responsibility 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 (*Teso South CDF*) accepts responsibility for the *CDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *CDF's* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 20XX, and of the *CDF's* financial position as at that date. The Accounting Officer charge of the (*name of the 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.

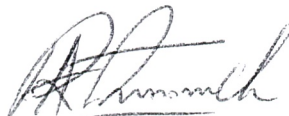
The Accounting Officer in charge of the (*Teso South CDF*) confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *CDF's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

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



Vincent Okochil
Chairman CDFC



Allan R. Chemayiek
Ag. 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 - TESO SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Teso South Constituency set out on pages 5 to 23, which comprise the statement of assets as at 30 June 2015, and the statement receipts and payments, statement of cash flows for the year then ended, summary statement of appropriation: recurrent and development and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229 (7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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 Fund's preparation

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

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 Presentation, Accuracy and completeness of the Financial Statements

According to the International Public Sector Accounting Standards (IPSAS) Cash Basis financial statements presentation format prescribed by the National Treasury, requires the management to prepare and submit a report on corrective actions taken on the previous year audit recommendations. In the year 2013/2014, a disclaimer of audit opinion was issued on the financial statements of the Teso South CDF. 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 circumstance, the presentation of the financial statements for the year under review does not in conform to IPSAS (Cash Basis).

2.0 Other Grants and Transfers – Unsupported Expenditure

During the year, the Fund transferred Kshs.62,950,604 as other grants and transfers to finance, education bursaries and various projects out of which grants totaling to Kshs.49,865,367 were not properly accounted for as explained below.

2.1 Education Bursaries

The Fund disbursed education bursaries to secondary schools and tertiary institutions totalling to Kshs.12,688,138 but against which no returns were submitted by the beneficiary institutions.

2.2 Projects without Expenditure Returns

The Fund disbursed a total of Kshs.37,177,209 for project implementation in various wards. However, no expenditure returns were provided for audit review.

In view of the foregoing, the propriety and value for money for the expenditure of Kshs.49,865,347 could not be ascertained.

3.0 Acquisition of Assets

During the year under review, the Fund bought assets costing Kshs.6,828,500. However, ownership documents for a motor vehicle and four motor cycles bought at a cost of Kshs.5,829,000 were not made available for audit review.

In the circumstance, the ownership and valuation of assets could not be confirmed.

4.0 Budgetary Control and Performance

The approved budget for Teso South Constituency CDF for the year under review amounted to Kshs.169,571,955 but only Kshs.104,598,951 was spent thus resulting in under-expenditure of Kshs.65,473,003. Further, the Fund only received an amount of Kshs.59,372,109 compared to the budgeted sum of Kshs.170,071,956 thus resulting in underfunding by Kshs.110,699,848. Consequently, the Fund could not meet its planned targets and service delivery obligations to the constituents.

Budget Performance Analysis

Audit Components	Actual	Current year budget	Difference between actual and budget
	Kshs	Kshs	Kshs
REVENUE/RECEIPTS			
Transfers from Other Government Entities	59,372,109.00	170,071,956.80	(110,699,847.80)
Other Receipts	-		
COMPENSATION OF EMPLOYEES			
Basic Wages of contractual Employees	1,728,593.00	3,068,187.60	(1,339,594.60)
Basic Wages of casual labour			-
Overtime	-		-
Bonus	-		-
House Allowance			-
EXPENDITURE			
Use of Goods and services	2,957,644.60	3,173,209.00	(215,564.40)
Committee meeting allowances	6,574,550.00	5,512,000.60	1,062,549.40

Transfers to Other Government Units	23,418,660.00	70,143,613.80	(46,724,953.80)
Other Grants Transfers	62,950,603.76	81,533,844.20	(18,583,240.44)
Social Security Benefits	140,400.00	141,100.00	(700.00)
Acquisition of Assets	6,828,500.00	6,000,000.00	828,500.00
TOTAL EXPENDITURE	104,598,951.36	169,571,955.20	-

Audit Components Analysis

AUDIT COMPONENTS	Actual	budget	Variance	%
Under-Expenditure	Kshs.	Kshs.	Kshs.	
Mocks/CATS	878,450.00	1,000,000.00	(121,550.00)	-12.16%
Use of goods & Services	1,772,751.45	3,300,743.00	(1,527,991.55)	-46.29%
Transfer to Primary Schools	37,537,931.00	47,837,931.00	(10,300,000.00)	-21.53%
Secondary School Bursary	11,821,000.00	12,000,000.00	(179,000.00)	-1.49%
Tertiary institutions Bursary	16,082,400.00	18,773,529.00	(2,691,129.00)	-14.33%
Compensation of Employees	1,599,000.00	3,040,000.00	(1,441,000.00)	-47.40%
Committee Expenses	4,052,970.00	6,557,047.00	(2,504,077.00)	-38.19%
Sports Projects	299,400.00	1,000,000.00	(700,600.00)	-70.06%
Environment Projects	958,000.00	1,350,000.00	(392,000.00)	-29.04%
SUB-TOTAL	75,001,902.45	94,859,250.00	(19,857,347.55)	-20.93%
Over-Expenditure				
Transfer to Secondary Schools	22,100,000.00	20,000,000.00	2,100,000.00	10.50%
Emergency Projects	8,200,000.00	5,400,259.00	2,799,741.00	51.84%

SUB-TOTAL	30,300,000.00	25,400,259.00	4,899,741.00	134.07%
Unbudgeted Expenditure				
Health Institutions	7,782,759.00	-	7,782,759.00	
Primary Schools	7,200,000.00	-	7,200,000.00	
Secondary Schools	3,000,000.00	-	3,000,000.00	
SUB-TOTAL	17,982,759.00	-	17,982,759.00	

5.0 Project Implementation Performance


The Fund was to implement a total of 51 projects in various sectors during the financial year as shown below:

Sector	Budgeted projects/ programs	Actual/Implemented Projects			
		Not Started	Ongoing	Completed	% of completed projects
Sports	1	-	-	1	100%
Primary Schools	35	2	16	16	46%
Secondary Schools	13	1	6	6	46%
Health	0		3	-	-
Security	2			2	100%
TOTAL	51	3	25	25	49%
% implementation over Budgeted projects	100%	17%	36%	47%	47%

Analysis of the status of projects at the time of the audit in February revealed that three (3) projects had not started, 25 were ongoing (including three which were not budgeted for) while 25 had been completed.

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



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

Nairobi


02 December 2016

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

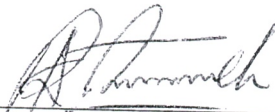
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Transfers from Other Government Entities	1	59,372,109.00	82,307,345.00
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		59,372,109.00	82,307,345.00
PAYMENTS			
Compensation of Employees	4	1,728,593.00	1,555,488.00
Use of goods and services	5	2,957,644.60	3,061,915.20
Committee Expenses	6	6,574,550.00	1,554,000.00
Transfers to Other Government Units	7	23,418,660.00	4,080,000.00
Other grants and transfers	8	62,950,603.76	19,304,181.00
Social Security Benefits	9	140,400.00	8,000.00
Acquisition of Assets	10	6,828,500.00	1,416,022.00
TOTAL PAYMENTS		104,598,951.36	30,979,606.20
SURPLUS/DEFICIT		(45,226,842.36)	51,327,738.80

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



Chairman - CDFC



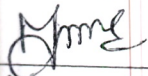
Fund Account Manager

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

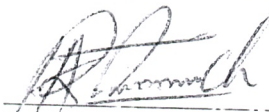
V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12A	6,100,896.44	51,327,738.80
TOTAL FINANCIAL ASSETS		<u>6,100,896.44</u>	<u>51,327,738.80</u>
 REPRESENTED BY			
Fund balance b/fwd	13	51,327,738.80	-
Surplus/Deficit for the year		(45,226,842.36)	51,327,738.80
Prior year adjustments	14	=	=
NET FINANCIAL POSITION		<u>6,100,896.44</u>	<u>51,327,738.80</u>

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Chairman - CDFC



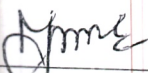
Fund Account Manager

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

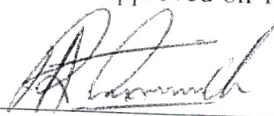
VI. STATEMENT OF CASHFLOW

Receipts for operating income		2014 - 2015	2013 - 2014
Transfers from CDF Board	1	59,372,109.00	82,307,345.00
Payments for operating expenses			
Compensation of Employees	4	1,728,593.00	1,555,488.00
Use of goods and services	5	2,957,644.60	3,061,915.20
Committee Expenses	6	6,574,550.00	1,554,000.00
Transfers to Other Government Units	7	23,418,660.00	4,080,000.00
Other grants and transfers	8	62,950,603.76	19,304,181.00
Social Security Benefits	9	140,400.00	8,000.00
Sub Totals		97,770,451.36	29,563,584.20
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		(38,398,342.36)	52,743,760.80
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(6,828,500.00)	(1,416,022.00)
Net cash flows from Investing Activities		(6,828,500.00)	(1,416,022.00)
NET INCREASE IN CASH AND CASH EQUIVALENT		(45,226,842.36)	51,327,738.80
Cash and cash equivalent at BEGINNING of the year	15	51,327,738.00	-
Cash and cash equivalent at END of the year	16	6,100,896.44	51,327,738.80

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



Chairman CDFC



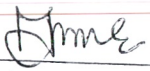
Fund Account Manager

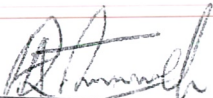
CONSTITUENCIES DEVELOPMENT FUND – TESO SOUTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from CDF Board	118,744,218.00	51,327,738.80	170,071,956.80	59,372,109.00	110,699,847.80	35
			-		-	
PAYMENTS						
Compensation of Employees	3,067,185.60	1,002.00	3,068,187.60	1,728,593.00	1,339,594.60	56
Use of goods and services	3,027,419.00	145,790.00	3,173,209.00	2,957,644.60	215,564.40	93
Committee Expenses	3,288,000.00	2,224,000.60	5,512,000.60	6,574,550.00	(1,062,549.40)	119
Transfers to Other Government Units	55,165,931.00	14,977,682.80	70,143,613.80	23,418,660.00	46,724,953.80	33
Other grants and transfers	47,566,082.40	33,967,761.80	81,533,844.20	62,950,603.76	18,583,240.44	77
Social Security Benefits	129,600.00	11,500.00	141,100.00	140,400.00	700.00	100
Acquisition of Assets	6,000,000.00	-	6,000,000.00	6,828,500.00	(828,500.00)	114
Other Payments	500,000.00	-	500,000.00	-	500,000.00	0
TOTALS	118,744,218.00	51,327,738.80	170,071,955.20	104,598,951.36	65,473,003.84	62

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


 Chairman CDF


 Fund Account Manager

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *CDF* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *CDF*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the *CDF* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *CDF* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the *CDF* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *CDF*'s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *CDF*'s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2015.

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

IX. NOTES TO THE FINANCIAL STATEMENTS

1.1.1.1.1.1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
CDF Board			
AIE NO	A796512	25,686,054.50	32,922,938.00
AIE NO	A796879	17,811,633.00	49,384,407.00
AIE NO	A790767	15,874,421.50	-
(other constituency e.g, parent constituency)		-	-
TOTAL		59,372,109.00	82,307,345.00

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 – TESO SOUTH 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 Kshs	2013 - 2014 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 Kshs	2013 - 2014 Kshs
Basic wages of contractual employees	1,168,593.00	881,988.00
Basic wages of casual labour	340,000.00	655,000.00
Personal allowances paid as part of salary		
House allowance	220,000.00	18,500.00
Transport allowance	-	-
Leave allowance	-	-
Gratuity	-	-
Other personnel payments	-	-
Total	1,728,593.00	1,555,488.00

CONSTITUENCIES DEVELOPMENT FUND – TESO SOUTH 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	180,000.00	10,115.20
Communication, supplies and services	121,000.00	195,000.00
Domestic travel and subsistence	340,761.00	150,050.00
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Insurance costs	403,322.00	-
Specialized materials and services	-	2,044,000.00
Office and general supplies and services	876,000.00	422,750.00
Other operating expenses	650,000.00	240,000.00
Routine maintenance – vehicles and other transport equipment	41,560.80	-
Routine maintenance – other assets	-	-
TOTAL	2,957,644.60	3,061,915.20

1.1.1.1.1.1.6 COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	4,078,550.00	920,000.00
Other committee expenses	2,496,000.00	634,000.00
Total	6,574,550.00	1,554,000.00

CONSTITUENCIES DEVELOPMENT FUND – TESO SOUTH CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities	xx	xx
Transfers to primary schools	8,860,901.00	1,050,000.00
Transfers to secondary schools	8,575,000.00	2,530,000.00
Transfers to tertiary institutions	1,500,000.00	500,000.00
Transfers to health institutions	4,482,759.00	-
TOTAL	23,418,660.00	4,080,000.00

1.1.1.1.1.1.8 OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary – secondary schools	8,545,500.00	7,677,600.00
Bursary – tertiary institutions	17,001,138.00	5,536,000.00
Bursary – special schools	-	66,000.00
Mock & CAT	-	300,000.00
Water projects	6,230,000.00	-
Agriculture projects	2,869,571.00	-
Electricity projects	7,000,000.00	-
Security projects	5,250,000.00	4,250,000.00
Roads projects	9,903,443.32	-
Sports projects	1,556,491.72	-
Environment projects	1,556,491.72	-
Emergency projects	3,037,963.00	1,474,581.00
Total	62,950,603.76	19,304,181.00

1.1.1.1.1.1.9 SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	140,400.00	8,000.00
Total	140,400.00	8,000.00

CONSTITUENCIES DEVELOPMENT FUND – TESO SOUTH 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

<u>Non Financial Assets</u>	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	5,829,000.00	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	631,022.00
Purchase of ICT Equipment, Software and Other ICT Assets	999,500.00	100,000.00
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	6,828,500.00	1,416,022.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1.1.1.1.1.1.11 OTHER PAYMENTS

	2014 - 2015	2013 - 2014
specify	Kshs	Kshs

	-	-
--	---	---

12A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014
	Kshs	Kshs
<i>Equity Bank, Account No. 0780261905493</i>	6,100,896.44	51,327,738.80
Total	6,100,896.44	51,327,738.80

CONSTITUENCIES DEVELOPMENT FUND – TESO SOUTH 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	xxx	xxx
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 – TESO SOUTH 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	6,100,896.00	51,327,738.80-
Cash in hand	-	-
Imprest	-	-
Total	<u>6,100,896.00</u>	<u>51,327,738.80</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 – TESO SOUTH 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 To-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 (specify)							
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	Historical Cost
	(Kshs) 2014/15	(Kshs) 2013/14
Land	685,000.00	685,000.00
Buildings and structures	-	
Transport equipment	5,829,000.00	-
Office equipment, furniture and fittings	631,022.00	631,022.00
ICT Equipment, Software and Other ICT Assets	1,099,500.00	100,000.00
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	8,244,522.00	1,416,022.00