

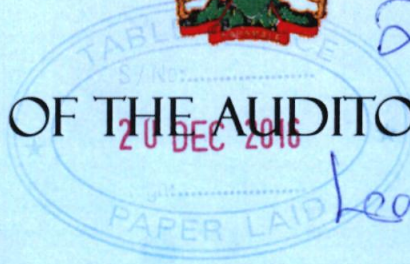
REPUBLIC OF KENYA



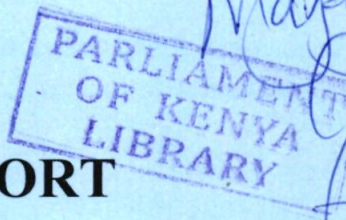
*Paper Laid on the
Table of the
House on Tuesday
20th December 2016*



OFFICE OF THE AUDITOR-GENERAL



*by the
Leader of the
Majority Party
Afternoon*



REPORT

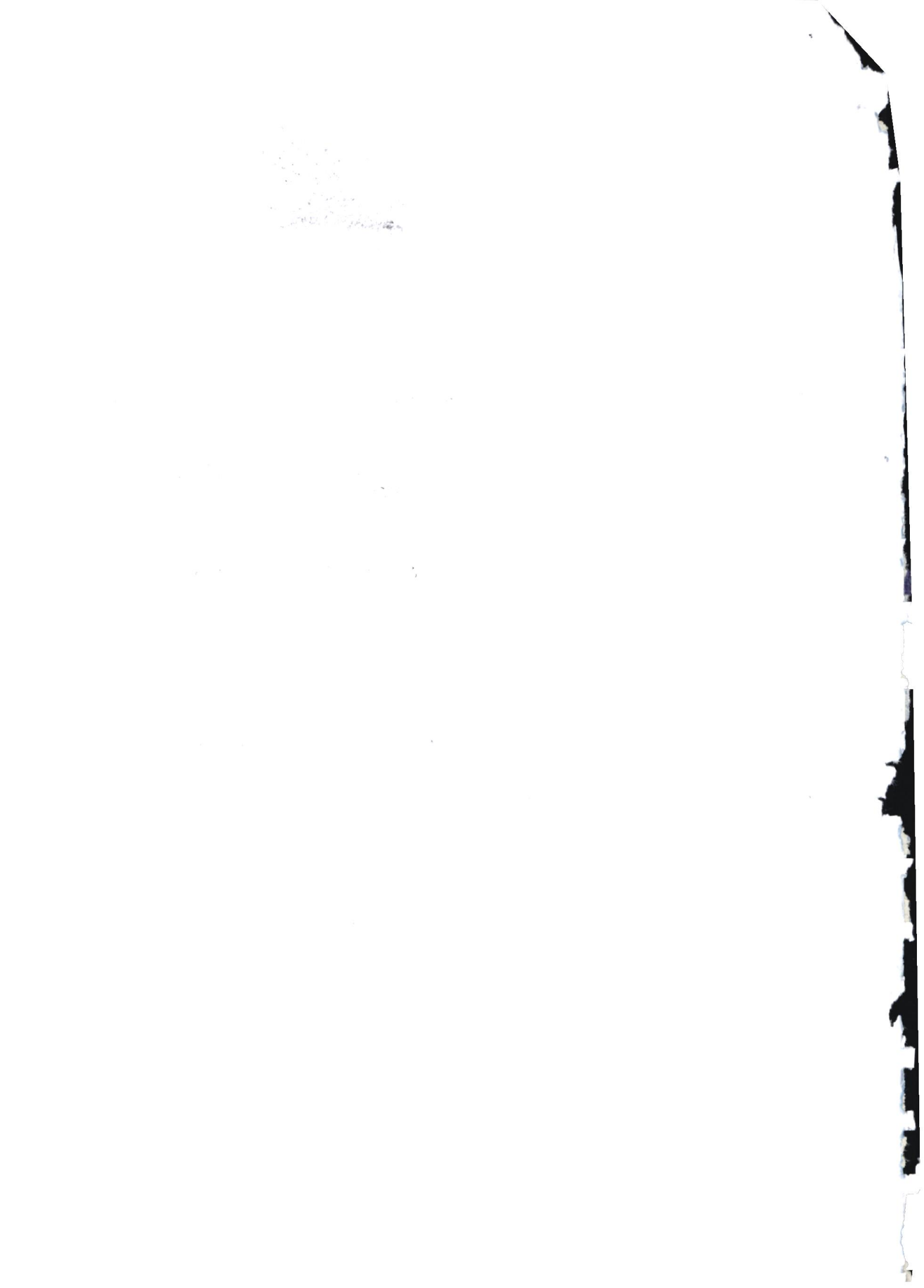
OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
KIBWEZI EAST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2015**



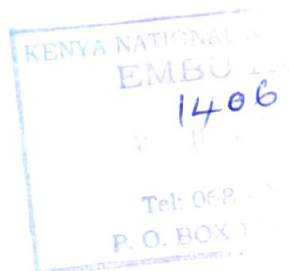


**NG-CONSTITUENCY DEVELOPMENT FUND- KIBWEZI EAST
CONSTITUENCY**

FINAL (AMMENDED) 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)



NG-CONSTITUENCY DEVELOPMENT FUND – KIBWEZI EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*.

(b) Key Management

The *Kibwezi East 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	Bawazir Mohamed
3.	Accountant	Henry Mugambi
4.		

(d) Fiduciary Oversight Arrangements

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

P.O. Box 1
KIBWEZI DISTRICT OFFICES
KIBWEZI TOWN
Kibwezi, KENYA

NG-CONSTITUENCY DEVELOPMENT FUND- KIBWEZI EAST.CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

(f) KIBWEZI EAST CDF Contacts

Telephone: (254) 722666095
E-mail: cdfkibwezieast@cdf.go.ke
Website: www.cdfkibwezieast.info

(g) KIBWEZI EAST CDF Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Mtito-Andei Branch
P.O. Box
A/C: 1148225552
...

(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)

I am happy to present to you the Financial Statement of Kibwezi East CDF as the Chairman of Kibwezi East Cdfc. My appointment at a time when our constituency needed changes in various sectors such as education, health, water, roads & security Sector.

In the Kibwezi East CDF 5 years strategic plan; the Cdfc Committee targets that by the end of the five years, all the primary & secondary schools will be renovated, more earth dams would be done in various four wards in the constituency. In road sector; more roads will be murrammed and graded. With regard to security; more solar light will be fitted in various market and renovation of chief/ Ap camp will be done in various areas in the constituency.

The budget performance for this financial year compared to the last financial year stands at 88%. The disbursement of funds has been prompt and swift. The constituency target to complete the funds with speed.

Among the key achievement of Kibwezi East CDF is the continued increase in bursary disbursement, opening of roads the completion of previous stalled projects, renovation of schools and construction of Earth Dams.

The future of CDF being still uncertain following the court ruling of the legality of the fund; still poses a great threat in the project implementation as to the completion of the new projects being started that may require some further funding in subsequent years. In addition, we have witnessed delays in implementation of projects by pmc due to difficulties in accessing the Government Technical officers in approving and supervision of the projects. To remedy this; the cdfc is going to recruit qualified clerk of works & motivating the Technical officers so that the projects can move with speed.


CHAIRMAN CDFC

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

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 *Kibwezi East 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 *Kibwezi East CDF* accepts responsibility for the *CDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *CDF's* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 2015, and of the *CDF's* financial position as at that date. The Accounting Officer charge of the *Kibwezi East 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 *Kibwezi East 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 4/6/2016.



FAM



CDFC CHAIRMAN

REPUBLIC OF KENYA

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Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kibwezi East Constituency set out on pages 5 to 18, which comprise the statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary 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, 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 the 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 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 - Kibwezi East 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.

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 Cash and Cash Equivalents

The cash and cash equivalents balance of Kshs.39,159,358 includes Kshs.847,394.20 in respect of cheques issued to various institutions and persons that not presented to the bank for payment as at 30 June, 2015. No explanation has been provided why the cheques were not reversed in the cashbook.

In the circumstance, the accuracy and completeness of the cash and cash equivalents balance of Kshs.39,159,358 as at 30 June 2015 could not be confirmed.

2.0 Disclosure and Presentation of Financial Statements

The International Public Sector Accounting Standards (IPSAS) financial reporting format prescribed by the Kenya Public Sector Accounting Standards Board requires that financial statements include a report of follow – up on auditor recommendations. However, although the Fund had a qualified audit opinion in 2013/2014, no report on the progress of the issues raised in the audit report was included in the financial statements for the year under review.

As a result, the financial statements do not comply with IPSAS (Cash Basis) financial reporting format.

3.0 Health Projects

The Fund had an approved budget for two health projects totaling Kshs.3,000,000 which were implemented during the year. Further, six other projects budgeted but not implemented in the 2013/2014 financial year, were also implemented during the year under review thus raising the total of executed projects to eight at a total cost of Kshs.12,795,259.

However, bank statements for all the projects implemented were not filed with the funds accounts manager. In addition, audit verification of Masongaleni Health Centre in February 2016, one of the eight implemented projects, revealed that the building was not occupied even though the project completion certificate was issued in September 2015.

Further, Kambu Mortuary, which was also one of the eight projects implemented in the year under review, was allocated a total of Kshs.2,000,000 for procurement of equipment, which included Kshs.1,900,000 worth of equipment. However, audit verification in February 2016 was not possible as the keys to the building where the equipment were reportedly was installed were not available. Further, the mortuary was not in use as at the time of audit and appeared not well attended to as it's compound

was overgrown with bushes. Further, there was no documentation from the Ministry of Health approving the building to be used as a mortuary. The project had also taken very long to be completed as it was initiated in the 2012/2013 financial year.

In the circumstance, it was not possible to ascertain that the Kshs.12,795,259 was expended as appropriated and that the Fund got value-for-its money.

4.0 Project Implementation

The approved projects' budget was categorized into various sectors within the constituency namely Primary schools, Secondary schools, Health institutions, Sports, Water projects, Sanitation, Security, Roads, Stage sheds, CDF office, Electricity and Environment.

Review of the project implementation status report for 2014/2015 revealed that 121 projects were planned for out of which 18 projects had not started and 7 projects were ongoing as shown below:

Sector	Project Status	Amount Allocated (Kshs.)	Amount Disbursed (Kshs.)	No. of projects
Education	Completed	26,950,000.00	26,950,000.00	55
	Ongoing	4,400,000.00	4,400,000.00	5
	Not started	5,200,000.00	4,500,000.00	4
	Sub Total	36,550,000.00	35,850,000.00	64
Health	Completed	9,795,259.00	9,795,259.00	6
	Ongoing	3,000,000.00	3,000,000.00	2
	Not started	0.00	0.00	0
	Sub Total	12,795,259.00	12,795,259.00	8
Water	Completed	34600000	33100000	16
	Ongoing	0.00	0.00	0
	Not started	4400000	0	3
	Sub Total	39,000,000.00	33,100,000.00	19
Security	Completed	0.00	0.00	0
	Ongoing	0.00	0.00	0
	Not started	1,000,000.00	0	3
	Sub Total	1,000,000.00	0.00	3
Roads	Completed	11,530,447.00	11,530,447.00	8
	Ongoing	0	0	0
	Not started	6,500,000.00	0.00	3
	Sub Total	18,030,447.00	11,530,447.00	11
Environment	Completed	800000	800000	1
	Ongoing	0.00	0	0
	Not started	1000000	0	1
	Sub Total	1,800,000.00	800,000.00	2
Sport	Completed	800,000.00	800,000.00	1

	Ongoing	0	0	0
	Not started	2,000,000.00	0	1
	Sub Total	2,800,000.00	800,000.00	2
Sanitation	Completed	1,200,000.00	1,200,000.00	4
	Ongoing	0.00	0.00	0
	Not started	600000	0.00	2
	Sub Total	1,800,000.00	1,200,000.00	6
Stage Sheds	Completed	1,600,000.00	1,600,000.00	4
	Ongoing	0.00	0.00	0
	Not started	0.00	0.00	0
	Sub Total	1,600,000.00	1,600,000.00	4
CDF Office	Completed	0.00	0.00	0
	Ongoing	0.00	0.00	0
	Not started	5,400,000.00	0.00	1
	Sub Total	5,400,000.00	0.00	1
Electricity	Completed	2,100,000.00	2,100,000.00	1
	Ongoing	0.00	0.00	0
	Not started	0.00	0.00	0
	Sub Total	2,100,000.00	2,100,000.00	1
	Grand Total	122,875,706.00	99,775,706.00	121

Out of the 121 projects planned for implementation in the year under review, 18 projects allocated Kshs.26,100,000 and total disbursements of Kshs.4,500,000 had not yet commenced as at 30 June 2015. As a result the residents of Kibwezi East Constituency did not get the promised services equivalent to the cost of unimplemented projects totaling to Kshs.26,100,000.

It has not been possible to ascertain why the Fund did not implement all projects as budgeted and planned.

5.0 Budget and Budgetary Control

During the year under review, the CDF received a total of Kshs.126,996,514 from the CDF Board and brought forward a balance of Kshs.41,298,052 reflected in the audited 2013/2014 financial statements thus raising total receipts to 168,294,566. Out of this balance, the Fund spent Kshs.129,022,678 during the year under review as follows:

Item	Actuals (Kshs.)	Budget (Kshs.)	Variance (Kshs.)	Performance (Actual/Budget)
Receipts				
Transfer from other government entities	126,996,514.00	126,996,514.00	-	100%
Expenditure				
Administration/ M&E	11,512,390.00	8,746,255.00	2,766,135.00	132%
Transfer to primary schools	15,150,000.00	13,850,000.00	1,300,000.00	109%
Transfer to secondary schools	19,000,000.00	19,900,000.00	(900,000.00)	95%

Transfer to health institutions	12,795,259.00	3,000,000.00	9,795,259.00	427%
Bursary-secondary schools	5,961,400.00	8,500,000.00	(2,538,600.00)	70%
Bursary-Tertiary schools	4,806,500.00	6,000,000.00	(1,193,500.00)	80%
Mocks & CAT	500,000.00	500,000.00	-	100%
Water	32,700,000.00	32,100,000.00	600,000.00	102%
Agriculture (Food security)	2,500,000.00		2,500,000.00	
Electricity projects	2,100,000.00	2,100,000.00	-	100%
Roads	11,930,447.00	11,500,000.00	430,447.00	104%
Sports	800,000.00	2,000,000.00	(1,200,000.00)	40%
Security		1,600,000.00	(1,600,000.00)	0%
Environment	800,000.00	1,000,000.00	(200,000.00)	80%
Strategic Plan	2,000,000.00	2,000,000.00	-	100%
Stage sheds	1,600,000.00	1,600,000.00	-	100%
Sanitation	1,800,000.00	1,800,000.00	-	100%
Emergency Projects	3,066,681.65	5,400,259.00	(2,333,577.35)	57%
CDF Office		5,400,000.00	(5,400,000.00)	0%
Totals	129,022,678	126,996,514.00	2,026,166	102%
Balance b/f	-	41,298,052	-	
Grand Total	129,022,678	168,294,566	39,271,888	0.77%

The tabulation shows that five items had an absorption rate of over 100%. This was explained to have resulted from implementing projects budgeted 2013/2014 in the year under review. Construction of the CDF office budgeted at Kshs.5,400,000 and security projects budgeted at Kshs.1,600,000 had not commenced as at 30 June 2015 hence the residents did not obtain the benefits due from the two projects. Further, out of the total receipts of Kshs.168,294,566 received during the year under review only Kshs.129,022,678 was spent resulting in budgeted but unutilized funds amounting to Kshs.39,271,888. The unutilized funds translated to non-delivery of budgeted services to the constituents.

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



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

Nairobi

21 November 2016

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



NG-CONSTITUENCY DEVELOPMENT FUND- KIBWEZI EAST 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	126,996,514	87,754,311
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	0
TOTAL RECEIPTS		126,996,514	87,754,311
PAYMENTS			
Compensation of Employees	4	1,438,260.50	521,385.00
Use of goods and services	5	3,083,579.30	1,146,056.00
Committee Expenses	6	6,976,950.00	1,059,000.00
Transfers to Other Government Units	7	46,945,259.00	17,087,500.00
Other grants and transfers	8	70,575,028.65	26,631,718.00
Social Security Benefits	9	13,600.00	4,600.00
Acquisition of Assets	10	0	6,000.00
TOTAL PAYMENTS		129,032,677.45	46,456,259.00
SURPLUS/DEFICIT		-2,036,163.45	41,298,052.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KIBWEZI EAST CDF financial statements were approved on 4/6/ 2016 and signed by:



Chairman - CDFC



Fund Account Manager


CDF KIBWEZI EAST
P. O. BOX 1-90137,
KIBWEZI

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


IV. STATEMENT OF FINANCIAL ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	39,062,358.43	41,298,051.98
Outstanding Imprests	12C	97,000.00	0
TOTAL FINANCIAL ASSETS		<u>39,159,358.43</u>	<u>41,298,051.98</u>
 REPRESENTED BY			
Fund balance b/fwd	13	41,298,051.98	0
Surplus/Deficit for the year		-2,036,163.45	41,298,052.00
Prior year adjustments	14	<u>-102,530.10</u>	<u>0</u>
NET FINANCIAL POSITION		<u>39,159,358.43</u>	<u>41,298,051.98</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The KIBWEZI EAST CDF financial statements were approved on 4/6/16 2016 and signed by:



Chairman - CDFC



Fund Account Manager

KIBWEZI EAST
 P.O. BOX 1-90137,
 KIBWEZI


NG-CDF KIBWEZI EAST CONSTITUENCY)
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	126,996,514.00	41,298,051.98	168,294,565.98	126,996,515.00	-	100
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
Fund Balance B/F 30/6/14				41,298,051.98	-	
PAYMENTS						
Compensation of Employees	1,920,000.00	1,398,615.00	3,318,615.00	1,438,260.50	1,880,354.50	73
Use of goods and services	2,779,843.00	1,440,470.98	4,199,233.98	3,083,579.30	1,136,734.68	73
Committee Expenses	3,521,412.00	3,401,912.00	6,923,324.00	6,976,950.00	(53,626.00)	101
Transfers to Other Government Units	36,750,000.00	17,996,259.00	51,746,259.00	46,945,259.00	7,801,000.00	86
Other grants and transfers	82,000,259.00	17,047,195.00	90,647,195.00	70,575,028.65	28,482,425.35	71
Social Security Benefits	25,000.00	13,600.00	38,600.00	13,600.00	25,000.00	35
Acquisition of Assets				-	-	
Other Payments				-	-	
TOTALS	126,996,514.00	41,298,051.98	168,294,565.98	129,032,677.45	39,271,888.53	

The KIBWEZI EAST CDF Amended financial statements were approved on 4/6/2016 and signed by:


 Chairman CDF


 Fund Account Manager

KIBWEZI EAST
 P.O. BOX 10137,
 KIBWEZI

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.

NG-CDF KIBWEZI EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

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.

NG-CDF KIBWEZI EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

NOTES TO THE FINANCIAL STATEMENTS				
GFS CODES				
TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	Description		2014 - 2015	2013 - 2014
			Kshs	Kshs
1330407	Normal Allocation	AIE NO 775962	31,749,128.50	35,101,724.00
		AIE NO 796505	26,749,128.50	52,652,586.00
		AIE NO 796768	5,000,000.00	-
		AIE NO 797171	63,498,257.00	
1330408	Conditional grants		-	-
		AIE NO...	-	
1330409	Receipt from other Constituency		-	
	TOTAL		126,996,514.00	87,754,310.00

NG-CDF KIBWEZI EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 COMPENSATION OF EMPLOYEES			
2110000	Description	2014 - 2015	2013- 2014
		Kshs	Kshs
2110201	Basic wages of contractual employees	1,438,260.50	521,385.00
2110202	Basic wages of casual labour	-	
	Personal allowances paid as part of salary		
2110301	House allowance	-	-
2110314	Transport allowance	-	-
2110320	Leave allowance	-	-
2110326	Other personnel payments	-	-
2710120	gratuity		
	Total	1,438,260.50	521,385.00

NG-CDF KIBWEZI EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

2200000	USE OF GOODS AND SERVICES		
	Description	2014 - 2015	2013 - 2014
		Kshs	Kshs
2210100	Utilities, supplies and services	-	264,950.00
2210104	Office rent	-	
2210200	Communication, supplies and services	-	26,005.00
2210202	Internet	-	24,000
2210300	Domestic travel and subsistence		59,900.00
2210500	Printing, advertising and information supplies & services	-	54,880.00
2210600	Rentals of produced assets	-	
2210700	Training expenses	-	
2210800	Hospitality supplies and services	-	
2210900	Insurance costs	-	
2211000	Specialised materials and services	-	
2211100	Office and general supplies and services	791,446.80	32,810.00
2211200	Fuel ,oil & lubricants	1,360,000.00	334,000.00
2211300	Other operating expenses	361,670.50	219,516.52
2220100	Routine maintenance – vehicles and other transport equipment	570,462.00	129,995.00
2220200	Routine maintenance – other assets	-	
		-	
	Total	3,083,579.30	1,146,056.52

NG-CDF KIBWEZI EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

6 COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	6,976,950.00	1,059,000.00
Other committee expenses	0	0
Total	6,976,950.00	1,059,000.00

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

2630200	TRANSFER TO OTHER GOVERNMENT ENTITIES		
	Description	2014 - 2015	2013 - 2014
		Kshs	Kshs
2630204	Transfers to primary schools	15,150,000.00	4,300,000.00
2630205	Transfers to secondary schools	19,000,000.00	10,100,000.00
2630207	Transfers to Health institutions	12,795,259.00	2,687,500.00
	TOTAL	46,945,259.00	17,087,500.00

NG-CDF KIBWEZI EAST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015 (Kshs'000)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***8. OTHER GRANTS AND OTHER PAYMENTS**

2640000	OTHER GRANTS AND OTHER PAYMENTS		
	Description	2014 - 2015	2013 - 2014
		Kshs	Kshs
2640101	Bursary -Secondary	5,961,400.00	2,782,000.00
2640102	Bursary -Tertiary	4,816,500.00	1,417,000.00
2640105	Mocks & CAT	500,000.00	200,000.00
2640504	water	32,700,000.00	13,604,106.00
2640505	Agriculture (food security)	2,500,000.00	
2640506	Electricity projects	2,100,000.00	3,960,000.00
2640508	Roads	11,930,447.00	1,370,000.00
2640509	Sports	800,000.00	-
2640510	Environment	800,000.00	-
	Strategic Plan	2,000,000.00	
	Stage Sheds	1,600,000.00	
	sanitation	1,800,000.00	1,000,000.00
2640200	Emergency Projects (specify)	3,066,681.65	2,298,611.50
	Total	70,575,028.65	26,631,717.50

NG-CDF KIBWEZI EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	13,600	4,600
Total	13,600	4600

10 ACQUISITION OF ASSETS

Non Financial Assets	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Household Furniture and Institutional Equipment	0	6000
Total	0	6,000

NG-CDF KIBWEZI EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12A: Bank Accounts (cash book bank balance)

Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency	Account Number	2014 - 2015	2013 - 2014
		Kshs (30/6/2015)	Kshs (30/6/2014)
<i>KCB BANK MTITO- ANDEI</i>	1148225552	39,062,358.43	41,298,052.00
		-	-
		-	-
Total		39,062,358.43	41,298,052.00

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>	30/6/15	97,000		97000
Total				97,000

13. BALANCES BROUGHT FORWARD

¹³ BALANCES BROUGHT FORWARD		
	2014 - 2015	2013 - 2014
	Kshs (1//7/2014)	Kshs (1/7/2013)
Bank accounts	41,298,051.98	-
Cash in hand	-	-
Imprest	-	-
Total	41,298,051.98	-

NG-CDF KIBWEZI EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

14. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts		-
Cash in hand		-
Salaries not posted in 30/6/15	102,430.10	-
Total	102,430.10	-

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER		
Asset class	Historical Cost	Historical Cost
	(Kshs)	(Kshs)
	2014/15	2013/14
Land		
Buildings and structures		
Transport equipment	2,969,650	2,969,650
Office equipment, furniture and fittings		
Office Equipment, Furniture and Fittings, ICT Equipment, Software and Other ICT Assets,	363,400	363,400
Other Machinery and Equipment	23,554,520	23,554,520
Heritage and cultural assets		
Intangible assets		
Total	26,887,570	26,887,570

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.

NATIONAL GOVERNMENT ENTITY - (KANGUNDO CONSTITUENCY)

Reports and Financial Statements

For the year ended June 30, 2015

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.

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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

NATIONAL GOVERNMENT ENTITY - (KANGUNDO CONSTITUENCY)
Reports and Financial Statements
For the year ended June 30, 2015

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.

NATIONAL GOVERNMENT ENTITY - (KANGUNDO CONSTITUENCY)
Reports and Financial Statements
For the year ended June 30, 2015

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
Normal Allocation	AIE NO.: 711836	-	50,357,029.50
	AIE NO: 735654	-	28,841,048.00
			-
	AIE NO:750205	43,261,572.60	-
	AIE NO: 750461	51,641,896.50	
	AIE NO.796042	41,641,896.50	
Receipt from other Constituency		-	
TOTAL		136,545,365.60	79,198,077.50

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

Description		2014 - 2015	2013 - 2014
		Kshs	Kshs
Receipts from the Sale of Buildings			
Receipts from the Sale of Vehicles and Transport Equipment			-
Receipts from the Sale Plant Machinery and Equipment			
Receipts from the Sale of office and general equipment			

NATIONAL GOVERNMENT ENTITY - (KANGUNDO CONSTITUENCY)
Reports and Financial Statements
for the year ended June 30, 2015
5 USE OF GOODS AND SERVICES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	564,595.00	905,193.00
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	399.00	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	497,025.00	-
Fuel, oil & lubricants	-	-
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	495,849.00	-
Routine maintenance – other assets	-	-
Total	1,557,868.00	905,193.00

NATIONAL GOVERNMENT ENTITY - (KANGUNDO CONSTITUENCY)
Reports and Financial Statements
For the year ended June 30, 2015

6 COMMITTEE EXPENSES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Other committee expenses	4,671,076.00	2,325,500.00
Committee allowance	605,638.00	-
TOTAL	5,276,714.00	2,325,500.00

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to primary schools	12,842,634.00	26,521,973.90
Transfers to secondary schools	22,450,000.00	13,255,543.00
Transfers to Tertiary institutions	8,550,000.00	6,000,000.00
Transfers to Health institutions	14,870,101.00	12,368,123.00
TOTAL	58,712,735.00	58,145,639.90

8 OTHER GRANTS AND OTHER PAYMENTS

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary -Secondary	5,579,950.00	3,802,834.00
Bursary -Tertiary	906,500.00	3,343,761.00
Bursary-Special schools	-	-
Mocks & CAT		288,970.00

NATIONAL GOVERNMENT ENTITY - (KANGUNDO CONSTITUENCY)
Reports and Financial Statements
For the year ended June 30, 2015

		526,980.00	
water		14,370,000.00	-
Agriculture (food security)		-	-
Electricity projects		-	-
Security		2,500,000.00	-
Roads		-	-
Sports		150,000.00	500,000.00
Environment		-	-
Emergency Projects (specify)		6,001,000.00	-
Total		30,034,430.00	7,935,565.00

9 SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	10,600.00	14,000.00
Total	10,600.00	14,000.00

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	-	-

NATIONAL GOVERNMENT ENTITY - (KANGUNDO CONSTITUENCY)
Reports and Financial Statements
For the year ended June 30, 2015

Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles		-	-
Purchase of Office furniture and fittings		-	-
Purchase of computers, printers and other IT equipments		-	-
Purchase of photocopier		-	-
Purchase of other office equipments		-	-
Purchase of soft ware		-	-
Acquisition of Land		-	-
Total		-	-
11	Other Payments		
specify		-	-
specify		-	-
specify		-	-
TOTAL		-	-
12A: Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency	Account Number	2014 - 2015	2013 - 2014
		Kshs (30/6/2015)	Kshs (30/6/2014)
Equity Bank Bank, Tala Branch A/C no.0900297884246		49,313,274.90	8,915,198.40
Total		49,313,274.90	8,915,198.40

NATIONAL GOVERNMENT ENTITY - (KANGUNDO CONSTITUENCY)
Reports and Financial Statements
For the year ended June 30, 2015

12B: CASH IN HAND)			
		2014 - 2015	2013 - 2014
		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>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-
<i>Name of Officer</i>	<i>dd/mm/yy</i>	-	-
Total			
13 BALANCES BROUGHT FORWARD			
		2014 - 2015	2013 - 2014
		Kshs (1/7/2014)	Kshs (1/7/2013)
Bank accounts		8,915,198.30	2,106,639.00
Cash in hand		-	-
Imprest		-	-

NATIONAL GOVERNMENT ENTITY - (KANGUNDO CONSTITUENCY)
Reports and Financial Statements
For the year ended June 30, 2015

total		8,915,198.30	2,106,639.00
	<i>[Provide short appropriate explanations as necessary]</i>		
14	PRIOR YEAR ADJUSTMENTS		
		2014 - 2015	2013-14
Bank accounts		Kshs	Kshs
Cash in hand		-	-
Imprest			535,258.00
		-	-
Total		-	535,258.00
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		-	-
Supply of goods		-	-
Supply of services		-	-
TOTAL		-	-
15.2: PENDING STAFF PAYABLES (See Annex 2)			
		Kshs	Kshs
Others (specify)		-	-
		-	-

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NATIONAL GOVERNMENT ENTITY - (KANGUNDO CONSTITUENCY)
Reports and Financial Statements
For the year ended June 30, 2015

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>)	-	-
	-	-

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	0	0
Buildings and structures	0	0
Transport equipment	3,213,500	3,213,500
Office equipment, furniture and fittings	213,852	213,852
ICT Equipment, Software and Other ICT Assets	35,358	35,358
Other Machinery and Equipment	0	0
Heritage and cultural assets	0	0
Intangible assets	0	0
Total	3,462,710	3,462,710


KANGUNDO
CONSTITUENCY DEVELOPMENT FUND
FUND ACCOUNT MANAGER

CONSTITUENCIES DEVELOPMENT FUND – KAPSERET 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	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>specify</i>)	0	0
Total	0	0

[Provide cash count certificates for each]

12C: OUTSTANDING IMPRESTS

<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>
FUND ACCOUNT MANAGER		419500	NIL	NIL
				419500

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

KAPSERET CONSTITUENCY
 DEVELOPMENT FUND
 ACCOUNT MANAGER
 21 MAI 2016
 Sign.....

CONSTITUENCIES DEVELOPMENT FUND – KAPSERET 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	22825687	0-	
Cash in hand	NIL		-
Imprest	419500		-
Total	23,245,187		-

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013	
	Kshs	Kshs	
Bank accounts	00		00-
Cash in hand	00		00-
Imprest	00		00-
Total		00	00

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

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1) ATTACHED ANNEX

	2014 – 2015 Kshs	2013 – 2014 Kshs
Construction of buildings	xxx	Xxx
Construction of civil works	xxx	Xxx
Supply of goods	xxx	Xxx
Supply of services	xxx	Xxx
	xxx	Xxx

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	00	00
Middle management	00	00
Unionisable employees	00	00
Others (<i>specify</i>)	00	00
	00	00

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	00	00
Amounts due to other grants and other transfers (see attached list)	00	00
Others (<i>specify</i>)	00	00
	00	00



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							

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						

		kapseret constituency			
	annex 1.	ANALYSIS OF PENDING ACCOUNTS PAYABLE			
			original amount	date contracted	comments
	Project	Activity			
Purchase of land	Ack Aturei secondary	purchase of land	2,500,000	to be disbused to pmc	funds received in july 2015
construction of buildings	songoliet secondary	renovation of classrms	500,000	to be disbused to pmc	funds received in july 2015
construction of buildings	songoliet secondary	const. Of three classrooms	1,500,000	to be disbused to pmc	funds received in july 2015
construction of buildings	Deb Mutwot sec	const.Administration	1,000,000	to be disbused to pmc	funds received in july 2015
construction of buildings	simat secondary	Bus loan payment	400,000	to be disbused to pmc	funds received in july 2015
construction of buildings	Aic lemook sec	Bus loan payment	100,000	to be disbused to pmc	funds received in july 2015
construction of buildings	Tuiyo secondary	Bus loan payment	500,000	to be disbused to pmc	funds received in july 2015
construction of buildings	Langas primary	const. Of classrooms	7,000,000	to be disbused to pmc	funds received in july 2015
construction of buildings	Ngarafall primary	purchase of beds	250,000	to be disbused to pmc	funds received in july 2015
construction of buildings	Aturei adventist pry	cons of classrooms	2,000,000	to be disbused to pmc	funds received in july 2015
construction of buildings	kimuri primary	compl of adm block	400,000	to be disbused to pmc	funds received in july 2015
construction of buildings	Kipsamo primary	const of classrooms	400,000	to be disbused to pmc	funds received in july 2015
construction of buildings	DEB momoniat pry	const. Of two classrms	800,000	to be disbused to pmc	funds received in july 2015
construction of buildings	Kibabet primary	renovation of classrms	700,000	to be disbused to pmc	funds received in july 2015
construction of buildings	St John Kabongo	cons of classrooms	400,000	to be disbused to pmc	funds received in july 2015
construction of buildings	st Joseph primary	cons of classrooms	450,000	to be disbused to pmc	funds received in july 2015
construction of buildings	kingwal primary	renovation of classrms	500,000	to be disbused to pmc	funds received in july 2015
construction of buildings	inder primary	cons of classrooms	800,000	to be disbused to pmc	funds received in july 2015
construction of buildings	kapkagaron pry	purchase of land	1,000,000	to be disbused to pmc	funds received in july 2015
construction of buildings	cdf office	renovation of office	12,069	2015 june	funds received in july 2015
construction of buildings	lemook assistant chief	con of office	500,000	to be disbused to pmc	funds received in july 2015
construction of buildings	kipkenyo cattle dip	con of dip	600,000	to reallocated	funds received in july 2015
construction of buildings	teldet cattle dip	dip construction	600,000	to be disbused to pmc	funds received in july 2015
cons of civil works	chepkongi road	grading and graveling	1,500,000	to be contactred in sep 2015	funds received in july 2015
construction of buildings	st george primary	com of dormitory	500,000	to be disbused to pmc	funds received in july 2015
admistartion	administrative cost	office expenses	1,322,447	payments	funds received in july 2015
monitoring	monitoring and evaluation	field visits/allowances	689,980	allowances	funds received in july 2015
sports s	spoerts activities	sports activities	2,240,615	to be organozed	funds received in july 2015
Audit	KENAO Fee	Audit fees	500,000	to be funded to kenao	funds received in july 2015
Enviromental	Enviromenta projects	shades and litter bins	1,741,384	to be contacted	funds received in july 2015

strategic plan	strategic planning	strategic plan formulation	1,500,000	to contract	funds received in july 2015
library	kapteldet comm library	purchase of books	1,000,000	to be disbused to pmc	funds received in july 2015
TOTAL			33,906,495		



KAPSERET CONSTITUENCY
DEVELOPMENT FUND (CDF)
ACCOUNT MANAGER

21 MAY 2016

Sign.....

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets	56,000	
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total		