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REPORT



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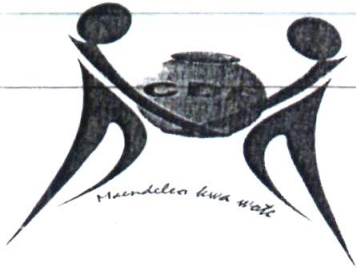
THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
KEIYO SOUTH CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015





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CONSTITUENCY DEVELOPMENT FUND- KEIYO 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)

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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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 Keiyo 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	Caren Jeruto
3.	Accountant	Moses Olima Tiang
4.		

(d) Fiduciary Oversight Arrangements

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

P.O. Box 8253-030100
Eldoret ,
KENYA
Next to Nyaru Shopping Center

(f) KEIYO SOUTH CDF Contacts

Telephone: 0720905587
E-mail: keiyosouthcdf.go.ke
Website: www.go.ke

(g) KEIYO SOUTH CDF Bankers

Kenya Commercial Bank –Iten Branch
Box 456, Eldoret.
A/C NO-1103235605

(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)

Keiyo South CDF was allocated Ksh 107,592,002 in 2014/ 2015 financial year. The constituency received funds from CDFB amounting to Ksh 98,763,766 in the 2014/2015, this amount is inclusive of ksh 44, 967,964 which were funds for 2013/2015 financial year but received in 2014/2015. Therefore during the financial year the constituency had received half of the funds amounting to ksh 53,796,001 out of a total budget of ksh 107,592,002 for the current financial year. The constituency managed to utilize Ksh 102, 640,731 against an amount of Ksh 152,559,766 which is equivalent to 67%.

Keiyo South CDF funded at least 110 learning institutions; these funds were used to construct classrooms, laboratories, dormitories, administration blocks, dining halls and toilets. Keiyo South CDF assisted at least 2000 needy students in various institutions through bursaries. Keiyo South CDF gave funds to 20 facilities to improve infrastructure. Keiyo South CDF Manage to fund few feeder roads and community water project.

Keiyo south CDF faced challenges during project implementation; the project management committee take too long to implement the project because of procurement procedures another challenge faced by the CDFC is getting an officer from the relevant ministry to inspect the CDF funded projects. As way of solving the issue of projects taking too long to implement the CDFC will do intensive PMC training especially on government Procurement procedures.

In conclusion Keiyo South CDF has managed to impact the live of its constituents in one way or another.

Sign



Dr. Philip Chumo
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 Keiyo 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, 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 Keiyo 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, 2015, and of the *CDF's* financial position as at that date. The Accounting Officer charge of the Keiyo South 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 Keiyo 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 _____
2014.

Principal Secretary

Principal Accounts Controller



OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - KEIYO 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- Keiyo South Constituency set out on pages 5 to 19, which comprise statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows and 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 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 misstatements.

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 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 statement.

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

Note 12A of the Fund's financial statements indicates a bank balance figure of Kshs.5,247,703.10. However, excluded from the balance are stale cheques totalling Kshs.595,295 and which have not been written back to the cash book. Further, excluded in the balance of Kshs.5,247,703.10 are receipts in bank statement not recorded in the cash book totaling Kshs.140,800. In the circumstances, it was not possible to confirm that the bank balance of Kshs.5,247,703.10 is fairly stated as at 30 June 2015.

2.0 Unimplemented Projects

Included in other grants and transfers figure of Kshs.44,193,580.80 are transfers to water projects, sports projects and environment projects amounting to Kshs.5,392,000, Kshs.500,000, and Kshs.3,750,850 respectively, all totaling to Kshs.9,642,850 out of which three projects worth Kshs.1,265,000 were not implemented. However, the three projects' amounts disbursed to the respective project management committees include Kipchorwa Water Project Kshs. 600,000 disbursed on 25 August 2014, Kamwosor Primary School sports field grading Kshs.465,000 disbursed on 14 November 2014 and Tambul Cattle Dip renovation Kshs.200,000 environmental funds disbursed on 7 May 2015. The physical audit verification visit in April/May 2016 revealed that all three projects had not been implemented.

Failure to implement the projects where the funds are already disbursed, may impact negatively on the service delivery to the people of Keiyo South constituency, and therefore the propriety of Kshs.1,265,000 disbursed for the projects could not be confirmed for the year ended 30 June 2015.

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 – Keiyo South Constituency as at 30 June 2015, and of its financial performance and its cash flows for the year then

ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituency Development Fund Act, 2013.

Other Matter

1.0 Budget Control and Performance

1.1 Budgetary Performance

During the year under review, the constituency had an annual budget of Kshs.152,559,766.44 while the actual expenditure amounted to Kshs.102,640,731.80 resulting to an under expenditure of Kshs.49,919,035 or 33% as summarized below.

Item	Budget 2014-2015	Actuals 2014-2015	Under Expenditure	% Under Expen diture
Payments	Kshs	Kshs	Kshs	
Compensation of employees	3,140,000.00	2,098,884.00	1,041,116.00	33
Use of goods and services	3,507,064.00	2,245,012.00	1,262,052.00	36
Committee expenses	3,893,905.00	2,131,665.00	1,762,240.00	45
Transfer to other governments units	80,398,183.44	51,691,190.00	28,706,993.44	36
Other grants and transfers	55,837,614.00	44,193,580.00	11,644,034.00	21
Social security benefits	20,000.00	17,400.00	2,600.00	13
Acquisition of assets	5,263,000.00	263,000	5,000,000.00	95
Other payments	500,000.00	-	500,000.00	100
Total	152,559,766.44	102,640,731.80	49,919,035.44	33

Failure to utilize funds may lead to poor service delivery for the citizens of Keiyo South Constituency or it may be an indication of in appropriate budget making hence there may be need to review the budget process with a view to focusing on more priority areas.

1.2 Projects Implementation

The statement of receipts and payments for the year ended 30 June 2015 indicated Kshs.98,763,765.70 transfers from CDF Board out of which Kshs.81,494,748 had been disbursed to various projects. A total of one hundred and sixty one (161) projects were proposed and approved at an estimated budget of Kshs.81,994,748 out of which one (1) project budgeted at Kshs.100,000 had not started, two (2) projects budgeted for Kshs.2,243,830 were at procuring stage during the year under review while ninety five (95) projects with an estimated budget of Kshs.51,562,830 were partially completed and sixty three (63) others were fully completed as analyzed below.

	PROJECT NAME	PROJECT ACTIVITY(scope and target area)	Budget (kshs)	CDF Disbursement (kshs)	Actual Expenditure (kshs)	Status	% of completion
1.	Koimur Cattle Dip	Construction of equipment and chemicals store	100,000.00	100,000.00	100,000.00	ongoing	85%
2.	Tambul Cattle dip	Renovation of crash and walls of the dip	200,000.00	200,000.00	200,000.00	ongoing	1%
3.	Kapchorwa Cattle Dip	Renovation of the roof and crush	100,000.00	100,000.00	100,000.00	complete	100%
4.	Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	5,400,259.00	5,400,259.00	5,400,259.00	complete	100%
5.	Keiyo South Environment Project	Planting of trees ,Purchase of water tanks, management of waste and other environmental conservation activities	1,516,728.00	1,516,728.00	1,516,728.00	complete	100%
6.	Kapindup Dispensary	Construction of phase one of a dispensary	636,000.00	636,000.00	636,000.00	Ongoing	50%
7.	Kipkabus Forest Dispensary	Purchase of iron sheets for leaking roof	100,000.00	100,000.00	100,000.00	Ongoing	10%
8.	Kipiriria Dispensary	Renovation of leaking roof	200,000.00	200,000.00	200,000.00	complete	100%
9.	Simotwo Dispensary	Construction of placenta pit& purchase of refrigerator & furniture	350,000.00	350,000.00	350,000.00	complete	100%
10.	Lelboinet Health Centre	Purchase of two water tanks(5000lts)	105,000.00	105,000.00	105,000.00	ongoing	15%
11.	Nyaru Dispensary	Plastering of nurses house	100,000.00	100,000.00	100,000.00	complete	100%
12.	Kabalwat Dispensary	Renovation of room (replacing of old roofs)	100,000.00	100,000.00	100,000.00	complete	100%
13.	Kabalwat Dispensary	Purchase of access road.	300,000.00	300,000.00	300,000.00	ongoing	15%
14.	Simit Dispensary	Completion of 2 rooms(roofing, doors/windows) & Construction of 2 new rooms	600,000.00	600,000.00	600,000.00	complete	100%
15.	Epke Dispensary	Renovation of floor and walls of dispensary.	300,000.00	300,000.00	300,000.00	complete	100%
16.	Kalwal Dispensary	Purchase of plastic tank and water pipes	150,000.00	150,000.00	150,000.00	ongoing	45%
17.	Keiyo South Constituency Sports	Carry out grading of sports and sports tournaments with the winning teams/schools to be awarded with trophies, balls, and games kits	2,043,830.00	2,043,830.00	2,043,830.00	ongoing	1%

18.	Ngobisi Primary School	Construction of a classroom	536,000.00	536,000.00	536,000.00	ongoing	55%
19.	Kabawa Primary School	Construction of a classroom	536,000.00	536,000.00	536,000.00	complete	100%
20.	Chop Primary School	Construction of administration block	536,000.00	536,000.00	536,000.00	ongoing	55%
21.	Chemoibon Primary School	Completion of library(Plastering, fixing windows/doors & painting)	500,000.00	500,000.00	500,000.00	ongoing	92%
22.	Kapkossom Primary School	Construction of classroom	536,000.00	536,000.00	536,000.00	ongoing	40%
23.	Kasar Primary School	Construction of a classroom	536,000.00	536,000.00	536,000.00	ongoing	70%
24.	Koimur Primary School	Plastering, Fixing of windows, Painting	300,000.00	300,000.00	300,000.00	complete	100%
25.	Kapkono Primary School	Plastering, wiring of four classrooms	236,000.00	236,000.00	236,000.00	complete	100%
26.	Enego Primary School	Construction of a classroom	536,000.00	536,000.00	536,000.00	ongoing	55%
27.	Kibonge Primary School	Completion of classroom (Roofing, Plastering, windows/doors)	300,000.00	300,000.00	300,000.00	complete	100%
28.	Kipkabus Forest Primary School	Plastering of classroom and painting	150,000.00	150,000.00	150,000.00	complete	100%
29.	Loboen Pry School	Roofing of a classroom	150,000.00	150,000.00	150,000.00	ongoing	75%
30.	Poywech Primary School	Painting of the classrooms.	100,000.00	100,000.00	100,000.00	ongoing	75%
31.	Samabul Primary School	Roofing and plastering of two classrooms	200,000.00	200,000.00	200,000.00	ongoing	85%
32.	Tulwobei Pry School	Roofing of a classroom	200,000.00	200,000.00	200,000.00	complete	100%
33.	Simotwo Pry School	Completion of classrooms(windows & painting)	150,000.00	150,000.00	150,000.00	complete	100%
34.	Chepkosom Pry School	Completion of 2 classrooms(plastering & painting)	150,000.00	150,000.00	150,000.00	ongoing	88%
35.	Kimwogo Pry School	Purchase of furniture(reading tables)	100,000.00	100,000.00	100,000.00	complete	100%
36.	Tambul Pry School	construction dormitory	100,000.00	100,000.00	100,000.00	ongoing	0%

37.	Tinone Pry School	construction of phase one of a classroom (slab walling and roofing)	300,000.00	300,000.00	300,000.00	Complete	100%
38.	Kogibor Primary School	Construction of classroom	500,000.00	500,000.00	500,000.00	Complete	100%
39.	Kapngetik Pry School	Construction of a classroom and an office	770,000.00	770,000.00	770,000.00	ongoing	85%
40.	Kamelil Pry School	Construction of an ECD classroom	425,000.00	425,000.00	425,000.00	complete	100%
41.	Yatiane Pry School	Ceiling of the administration block and verandah construction	187,500.00	187,500.00	187,500.00	complete	100%
42.	Cherota Primary School	Plastering of two classrooms	237,500.00	237,500.00	237,500.00	complete	100%
43.	Kipsanai Pry School	Construction of a classroom	400,000.00	400,000.00	400,000.00	complete	100%
44.	Mindililwo Ecd School	Construction of a classroom	400,000.00	400,000.00	400,000.00	complete	100%
45.	Kapcheptek Pry School	Completion of an ongoing classroom(walling, roofing,plastering, windows /doors fixing)	250,000.00	250,000.00	250,000.00	complete	100%
46.	Chekobei Pry School	Construction of 1 classroom	500,000.00	500,000.00	500,000.00	Complete	100%
47.	Kaptere Pry School	Construction of 10 door toilets	240,000.00	240,000.00	240,000.00	Complete	100%
48.	Kapsoo Pry School	Construction of administration block(Phase 1 slab)	310,000.00	310,000.00	310,000.00	Ongoing	40%
49.	Kaptubei Pry School	Completion of a dormitory construction-payment of labor costs only)	100,000.00	100,000.00	100,000.00	Complete	100%
50.	Chepsigot Pry School	Construction of administration block(phase 1 - foundation & slab)	400,000.00	400,000.00	400,000.00	Ongoing	35%
51.	Toror Pry School	Construction of 1 classroom	450,000.00	450,000.00	450,000.00	Ongoing	10%
52.	Surmo Ecd School	Roofing of a classroom	200,000.00	200,000.00	200,000.00	Ongoing	10%
53.	Kitany Pry School	Completion of Ecd classroom(plastering, windows/doors painting)	380,000.00	380,000.00	380,000.00	Complete	100%
54.	Biwott Pry School	Completion of Ecd toilets(Walling, roofing ,plastering)	100,000.00	100,000.00	100,000.00	Ongoing	55%
55.	Matungen Pry School	Construction of 16 door toilets	350,000.00	350,000.00	350,000.00	Ongoing	85%
56.	Chebior Pry School	Construction of 16 door toilets	350,000.00	350,000.00	350,000.00	Ongoing	55%

57.	Kapkenda Pry School	Completion of dorm(Plastering, doors/windows, & pillars)	815,000.00	815,000.00	815,000.00	Ongoing	80%
58.	Kapkenda High School	Construction of a classroom	600,000.00	600,000.00	600,000.00	Complete	100%
59.	Chemarkach Pry School	Construction of a classroom	515,000.00	515,000.00	515,000.00	Complete	100%
60.	Kaptagat Deb Pry School	Construction of dining hall	800,000.00	800,000.00	800,000.00	Ongoing	10%
61.	Kaptarkok Pry School	Construction of one classrooms	500,000.00	500,000.00	500,000.00	Ongoing	75%
62.	Kowochii Primary School	construction of one classroom	450,000.00	450,000.00	450,000.00	Complete	100%
63.	Kapsegut Primary School	Electrical wiring and purchase of pipes	220,000.00	220,000.00	220,000.00	Ongoing	10%
64.	Kabirirus Primary School	Electrical wiring and purchase of furniture	150,000.00	150,000.00	150,000.00	Complete	100%
65.	Kabawa primary school	Plastering of a classroom	100,000.00	100,000.00	100,000.00	Complete	95%
66.	Kibonge Primary school	Construction of a footpath	200,000.00	200,000.00	200,000.00	Ongoing	10%
67.	Kapsergon g Primary school	Fixing of floor of 3 classrooms	200,000.00	200,000.00	200,000.00	Complete	100%
68.	tugumoi Primary school	wiring and purchase of water pipes	170,000.00	170,000.00	170,000.00	Complete	100%
69.	Emsea primary school	Construction of pillars	200,000.00	200,000.00	200,000.00	Complete	100%
70.	Kasar Primary school	Flooring of four classroom	400,000.00	400,000.00	400,000.00	Ongoing	25%
71.	Flax Boarding Primary School	Flooring of four classroom	437,931.00	437,931.00	437,931.00	Complete	100%
72.	Kerionge Bridge	Construction of a bridge	400,000.00	400,000.00	400,000.00	Ongoing	10%
73.	Mwen Community Road	Patching of 1.5 km road.	100,000.00	100,000.00	100,000.00	Complete	100%
74.	Tilolwo Community Road	Patching of 2 km road	100,000.00	100,000.00	100,000.00	Complete	100%
75.	Kulwane Bridge	Construction of bridge	200,000.00	200,000.00	200,000.00	Ongoing	90%

76.	Kameston Community Road	Patching of 1.7 km road	100,000.00	100,000.00	100,000.00	Complete	100%
77.	Flax Koibarak Bridge	Construction of a footpath	100,000.00	100,000.00	100,000.00	Ongoing	10%
78.	Samabul kipirira bridge	installation of culverts	200,000.00	200,000.00	200,000.00	Complete	100%
79.	werep footbridge	Construction of a footpath	200,000.00	200,000.00	200,000.00	Ongoing	70%
80.	Ketigoi kapngot road	Bush clearing 5 km road	350,000.00	350,000.00	350,000.00	Complete	100%
81.	kiptengwer setano road	Opening of the road	450,000.00	450,000.00	450,000.00	Ongoing	10%
82.	samich kamelil road	Murraming of 2 km road	100,000.00	100,000.00	100,000.00	Complete	100%
83.	koisoen simit road	Opening of the road	500,000.00	500,000.00	500,000.00	Ongoing	55%
84.	chemwabal kaptagat road	Culvert installation	200,000.00	200,000.00	200,000.00	Ongoing	10%
85.	TURESIA Primary School	Construction of two classroom	836,000.00	836,000.00	836,000.00	Ongoing	10%
86.	Biwott Secondary School	Construction of a classroom	500,000.00	500,000.00	500,000.00	Ongoing	40%
87.	Lolgarini Sec School	Construction of a classroom	500,000.00	500,000.00	500,000.00	Complete	100%
88.	Kimwogo Mixed Day Sec School	Construction of two classrooms	1,000,000.00	1,000,000.00	1,000,000.00	Complete	100%
89.	St.Gregory Mixed Day Sec School	Plastering of laboratory	300,000.00	300,000.00	300,000.00	Ongoing	85%
90.	Ketigoi Sec School	Construction of laboratory (roofing/plastering) co funded with PTA	500,000.00	500,000.00	500,000.00	Ongoing	10%
91.	Atnas Kandie Secondary School	Construction of phase one of a laboratory.	600,000.00	600,000.00	600,000.00	Ongoing	35%
92.	Koptega Secondary School	Construction of dining hall	1,000,000.00	1,000,000.00	1,000,000.00	Ongoing	55%
93.	Rokocho Mixed Day Sec School	Laboratory fixtures(water & gas systems) and benches	600,000.00	600,000.00	600,000.00	Complete	100%

94.	St. Augustin e Sec School-Emsea	Laboratory completion(gas system, wiring and preparation of store room)	150,000.00	150,000.00	150,000.00	Complete	100%
95.	Changach Barak Sec School	Construction of phase one of a laboratory	400,000.00	400,000.00	400,000.00	Ongoing	10%
96.	Keiyo Adventist High School-Kaptubei	Plastering, painting, fixing windows/doors of dining hall	400,000.00	400,000.00	400,000.00	Complete	100%
97.	Kitany Sec School	Renovation of teachers houses(replacing timber walls with bricks & painting)	500,000.00	500,000.00	500,000.00	Ongoing	55%
98.	Biwott Day Sec School	Construction of phase one of a library	500,000.00	500,000.00	500,000.00	Ongoing	20%
99.	Kaptilol Day Sec School	Construction of a laboratory	1,000,000.00	1,000,000.00	1,000,000.00	Ongoing	55%
100.	Ketigoi Secondary	Construction of one staff house	400,000.00	400,000.00	400,000.00	Ongoing	10%
101.	Kaptubei Adventist secondary school	Plastering and fittings of windows and doors	200,000.00	200,000.00	200,000.00	Complete	100%
102.	Kabiemit Chiefs Office	Electrification/Purchase of furniture	100,000.00	100,000.00	100,000.00	Ongoing	10%
103.	Kapkitony Chiefs Office	Construction of chiefs office	500,000.00	500,000.00	500,000.00	Ongoing	10%
104.	Maoi Chiefs Office	Equipping of office(Furniture & cabinets)	150,000.00	150,000.00	150,000.00	Ongoing	100%
105.	Samich Community Hall	Construction of phase one of a hall	425,000.00	425,000.00	425,000.00	Ongoing	55%
106.	Nyaru Resource Centre	Expansion of a room	100,000.00	100,000.00	100,000.00	Ongoing	20%
107.	Kapsokom Sublocation Asst Chiefs Office	Purchase of land(100,000) and construction of an office(500,000)	600,000.00	600,000.00	600,000.00	Ongoing	40%
108.	Chepsigot Resource Centre	Construction of latrine, fencing & purchase of furniture	150,000.00	150,000.00	150,000.00	Complete	100%
109.	Epke Chiefs Office	Fencing & purchase of furniture	300,000.00	300,000.00	300,000.00	Complete	100%
110.	Kitany Community	Fencing, verandah, sign posts & noticeboards	150,000.00	150,000.00	150,000.00	Ongoing	10%

	Hall						
111.	Kapkenda chiefs office	Fixing of ceiling Board and Fencing	200,000.00	200,000.00	200,000.00	Complete	35%
112.	TULWOBEI PRY SCHOOL	completion of library	400,000.00	400,000.00	400,000.00	Ongoing	55%
113.	Kamumbas Polytechnic	Fencing and construction of toilets	700,000.00	700,000.00	700,000.00	Ongoing	80%
114.	Chepsirei Tech Training Institute	Construction of lecture halls, workshops and administration block	10,000,000.00	10,000,000.00	10,000,000.00	Ongoing	35%
115.	Lugutany Water Project	Purchase of pipes	236,000.00	236,000.00	236,000.00	Ongoing	55%
116.	Kiptabach Community Water Project	Purchase of pipes & fittings	636,000.00	636,000.00	636,000.00	Ongoing	70%
117.	Murguiwet Water Project	Buying of pipes	100,000.00	100,000.00	100,000.00	Complete	100%
118.	Kamwago Water Project	Purchase of water pump(top up)	300,000.00	300,000.00	300,000.00	Complete	100%
119.	Cherota Water Intake	Expansion of water reservoir	350,000.00	350,000.00	350,000.00	Ongoing	25%
120.	Kipchiloi Water Project	Construction of a water intake	250,000.00	250,000.00	250,000.00	Complete	100%
121.	Solai Water Project	Intake & tank construction and purchase of pipes	600,000.00	600,000.00	600,000.00	Ongoing	10%
122.	Ketigoi Water project	purchase of water pipes	100,000.00	100,000.00	100,000.00	Ongoing	55%
123.	Purchase of CDF Vehicle	Purchase of a double cabin motor vehicle	5,000,000.00	5,000,000.00	5,000,000.00	Complete	100%
124.	Kiptengwer Pry School	Construction of a classroom	400,000	400,000	400,000	Ongoing	80%
	Kiptenden Pry School	Buying of land	1,000,000	1,000,000	1,000,000	Ongoing	25%
125.	Kipsaos Pry School	Completion of dining hall(Plastering, doors & windows fixing & painting)	300,000	300,000	300,000	Ongoing	85%
126.	Kamwosor Pry School	Completion of four classrooms(Plastering, doors & windows fixing & painting)	500,000	500,000	500,000	Ongoing	10%
127.	Kabirirus Pry School	Construction of two classrooms	900,000	900,000	900,000	Ongoing	55%

128.	Kombatich Pry School	Completion of two classrooms(Plastering, doors & windows fixing & painting)	200,000	200,000	200,000	Complete	100%
129.	Kibomet Pry School	Completion of one classrooms(Plastering, doors & windows fixing)	60,000	60,000	60,000	Ongoing	75%
130.	Kipchorwa Pry School	Construction of administration block(Phase one)	350,000	350,000	350,000	Ongoing	30%
131.	Cheboge Pry School	Construction of one classroom	350,000	350,000	350,000	Ongoing	10%
132.	Kipsaos Sec School	Construction of ablution block	500,000	500,000	500,000	Ongoing	60%
133.	Kombatich Sec School	Completion of one classroom(Painting & wiring)	100,000	100,000	100,000	Complete	100%
134.	Kipkoro Water Pjt	Purchase of pipes	600,000	600,000	600,000	Complete	100%
135.	Metkei Community Centre	Completion(Keying, Fascia board, wiring & furniture)	800,000	800,000	800,000	Complete	100%
136.	Kapkwoni Chiefs Office	Supply and wiring of electricity	200,000	200,000	200,000	Complete	100%
137.	Kapkong'a Cattle Dip	Purchase of water tank	100,000	100,000	100,000	Ongoing	10%
138.	Tugumoi Dispensary	Completion of nurse house(Plastering, Windows/doors fixing and plumbing works)	300,000	300,000	300,000	Ongoing	92%
139.	Kipsaina Inter.Pry School	Construction of dormitory, cofunded with PTA	500,000	500,000	500,000	Ongoing	10%
140.	Koptega Pry School	Completion of ecd classroom(ceilling, electrification)	125,000	125,000	125,000	Ongoing	10%
141.	Chepkorio Pry School	Completion of administration block(ceilling,painting,elec trification)	125,000	125,000	125,000	Ongoing	10%
142.	Chebulbul Pry School	Completion of one classroom(painting and wiring)	200,000	200,000	200,000	Ongoing	10%
143.	Kitany Pry School	Completion of toilet(plastering & painting)	100,000	100,000	100,000	Ongoing	10%
144.	Atnas Kandie Sec School	Completion of laboratory(roofing)	250,000	250,000	250,000	Ongoing	10%
145.	Chebire Sec School	Completion of three classrooms(Varandah,fasc ia board, plastic cutters)	300,000	300,000	300,000	Ongoing	10%
146.	Chepsigot	Purchase Of Benches And	500,000	500,000	500,000	Ongoing	100%

147.	Secondary School	Tables For Dining Hall.					
148.	Kipyator Simit Secondary School	construction of classroom	500,000	500,000	500,000	Ongoing	10%
149.	Changach Barak Secondary School	Completion Of Science Laboratory Walling & Roofing	500,000	500,000	500,000	Ongoing	10%
150.	Kapkitony Sec. School	Construction of one classroom to completion.	500,000	500,000	500,000	Ongoing	10%
151.	Simotwo Sec. School	construction of computer laboratory	1,000,000	1,000,000	1,000,000	Ongoing	10%
152.	St,Marys Sec School Kitany	Completion of 2 staff houses (painting)	100,000	100,000	100,000	Ongoing	10%
153.	Ainabyat Dam Water Project	Purchase of 2 acres of land for construction of intake and purchase pipes	1,840,000	1,840,000	1,840,000	Ongoing	30%
154.	Ward Resource Centre	Completion of resource centre(plastering, windows & doors)	1,100,000	1,100,000	1,100,000	Ongoing	85%
155.	Metkei Community Centre	Purchase of office furniture (tables and chairs)	200,000	200,000	200,000	Complete	100%
156.	Kimwarer Footh Bridge	construction of a footbridge	1,000,000	1,000,000	1,000,000	Ongoing	10%
157.	Kutwo-Moso Road 3km	Patching and drainage system	400,000	400,000	400,000	ongoing	10%
158.	Kapsenetwo -Kapngot Road	Opening of access road 5km	400,000	400,000	400,000	ongoing	60%
159.	Lelboinet Health Centre	Construction of fumigation chamber	200,000	200,000	200,000	ongoing	10%
160.	Turesia Dispensary	Purchase of furniture, intake & piping and gate.	500,000	500,000	500,000	ongoing	10%
		Total	81,994,7480	81,494,748	81,494,7480		

The management of the Fund should plan to implement and complete all the projects planned for the year for better delivery of services to the people of the Constituency. Projects which are not implemented as planned impact negatively on the delivery of services to the people of Keiyo South Constituency or there may be need for the Fund management to re-look at its budget formulation with a view to focusing on priority areas.

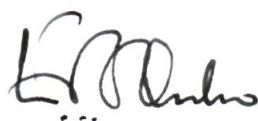
1.3 Projects Verification

Out of 42 projects costing Kshs.27, 523,159.20 and which physically verified, the following observations were made regarding 3 projects costing Kshs.842,860 for the year ended 30 June 2015:-

S/No.	Project Name	Project Activity	Amount Kshs.	Date disbursed	Observation
1	Kapkitony Primary	Construction of culverts	300,000	19.03.15	Back filling not well done. Culverts exposed
2	Soy Secondary School	Grading of sports field	465,000	14.11.14	Sports field not well levelled
3	Chemoibin Primary School & Kamumbas Youth Polytechnic	Supply of water tanks	2@38,930 =77,860	22.05.15	Placed on bare ground. Base not constructed
	Total		842,860		

Consequently, the propriety and value for money for Kshs.842,860 spent on various projects during the year ended 30 June 2015 could not be confirmed.

My opinion is not qualified in respect of this matter.



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

Nairobi

06 July 2016

Appendix I

(a) Stale Cheques

<u>Date</u>	<u>Cheque No</u>	<u>Payee</u>	<u>Amount</u>
30.04.2013	4279	Daniel Kotut	10,000
23.08.2013	4348	Metkei Market Shade	500,000
11.09.2014	5240	Flax Youth Polytechnic Eldoret College of Prof Studies	13,925
18.11.2014	5465	Greenwood High School	6,000
18.11.2014	5466	Kapkoiga Girls secondary Kenya Methodist University	7,000
18.11.2014	5472	Kenyatta University	10,000
18.11.2014	5476	Kerio Valley secondary Kombatich Day Secondary	7,000
18.11.2014	5477	Kenya Methodist University	7,000
18.11.2014	5478	Kenyatta University	5,000
18.11.2014	5488	Kerio Valley secondary Kombatich Day Secondary	4,000
18.11.2014	5501	Nyamira MTC	6,000
18.11.2014	5506	Sambirir Girls Secondary St. Lukes Boys Secondary	5,000
18.11.2014	5513	Torongo Girls Secondary	5,000
18.11.2014	5518	Intercontinental Institute s	4,000
18.11.2014	5523	Intercontinental Institute s	6,000
Total			<u>595,925</u>

(b) Receipts in Bank statement not recorded in the cashbook

<u>Date</u>	<u>Amount</u>
Not dated	4,000
Not dated	21,700
Not dated	4,000
21.11.08	100,000
20.02.09	3,000
30.04.09	100
23.01.12	8,000
Total	<u>140,800</u>

Appendix II

Unimplemented projects

<u>Name of Project</u>	<u>Date of Disbursement</u>	<u>PV No</u>	<u>Amount</u>
Kipchorwa water projects	25.08.14	401285	600,000
Sports field grading Kamwosor Primary	14.11. 14	401357	465,000
Tambul cattle dip renovation	07.05.15	401570	<u>200,000</u>
Total			<u>1,265,000</u>

Appendix III

Sports project payments erroneously debited to education projects


<u>Date</u>	<u>PV No Cheque</u>	<u>Details</u>	<u>Amount</u>
14.11.14	401362 5449	Grading of sports field - Soy Sec	465,000
14.11.14	401357 5448	Grading sports field Kamwosor Primary	465,000
14.11.14	401356 5445	“ Keibur Boarding Primary	<u>479,270</u>
		Total	<u>1,409,270</u>

CONSTITUENCY DEVELOPMENT FUND- KEIYO 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	98,763,765.70	78,106,706.50
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		98,763,765.70	78,106,706.50
PAYMENTS			
Compensation of Employees	4	2,098,884.00	1,503,020.00
Use of goods and services	5	2,245,012.00	1,216,506.00
Committee Expenses	6	2,131,665.00	2,520,060.00
Transfers to Other Government Units	7	51,691,190.00	41,973,063.00
Other grants and transfers	8	44,193,580.80	21,251,188.00
Social Security Benefits	9	17,400	18,200.00
Acquisition of Assets	10	263,000	0
Other Payments	11	0	500,000
TOTAL PAYMENTS		102,640,731.80	68,982,037.30
SURPLUS/DEFICIT		(3,876,966.10)	9,124,669.20

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



Dr. Philip Chumo
Chairman - CDFC

KEIYO SOUTH CDF

Caren Jeruto
Fund Account Manager

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

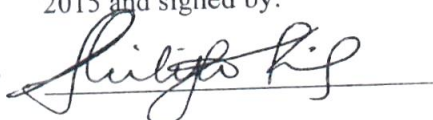
V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	12A	5,247,703.10	8,794,669.20
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	330,000
TOTAL FINANCIAL ASSETS		<u>5,247,703.10</u>	<u>9,124,669.30</u>

REPRESENTED BY

Fund balance b/fwd	13	9,124,669.30	-
Surplus/Deficit for the year		(3,876,966.10)	9,124,669.30
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		<u>5,247,703.10</u>	<u>9,124,669.30</u>

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



Dr. Philip Chumo
Chairman - CDFC



Caren Jeruto
Fund Account Manager



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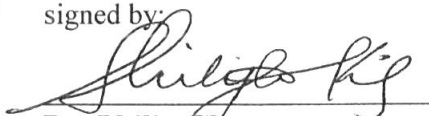
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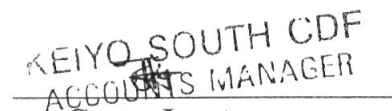
CONSTITUENCY DEVELOPMENT FUND- KEIYO SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

VI. STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	98,763,765.70	78,106,706.60
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	2,098,884.00	1,503,020.00
Use of goods and services	5	2,245,012.00	1,216,506.30
Committee Expenses	6	2,131,665.00	2,520,060.00
Transfers to Other Government Units	7	51,691,190.00	41,973,063.00
Other grants and transfers	8	44,193,580.80	21,251,188.00
Social Security Benefits	9	17,400.00	18,200.00
Other Payments	11	-	500,000.00
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		(3,613,966.10)	9,124,669.20
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(263,000)	-
Net cash flows from Investing Activities		(263,000)	9,124,669.20
NET INCREASE IN CASH AND CASH EQUIVALENT		(3,876,966.10)	9,124,669.20
Cash and cash equivalent at BEGINNING of the year	15	9,124,669.20	-
Cash and cash equivalent at END of the year	16	5,247,703.10	9,124,669.20

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


Dr. Philip Chumo
Chairman CDFC

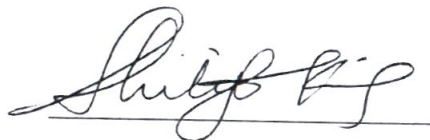

Caren Jeruto
Fund Account Manager

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


VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	107,592,002.00	44,967,764.40	152,559,766.40	98,763,765.70	53,796,000.70	65
Proceeds from Sale of Assets	-		-	-	-	
Other Receipts	-		-	-	-	
			-		-	
PAYMENTS						
Compensation of Employees	2,140,000.00	1,000,000.00	3,140,000.00	2,098,884.00	1,041,116.00	67
Use of goods and services	3,257,254.00	249,810.00	3,507,064.00	2,245,012.00	1,262,052.00	64
Committee Expenses	3,780,000.00	113,905.00	3,893,905.00	2,131,665.00	1,762,240.00	55
Transfers to Other Government Units	58,886,931.00	21,511,252.44	80,398,183.44	51,691,190.00	28,706,993.44	64
Other grants and transfers	34,007,817.00	21,829,797.00	55,837,614.00	44,193,580.00	11,644,034.00	79
Social Security Benefits	20,000.00	-	20,000.00	17,400.00	2,600.00	87
Acquisition of Assets	5,000,000.00	263,000.00	5,263,000.00	263,000.00	5,000,000.00	5
Other Payments	500,000.00	-	500,000.00	-	500,000.00	0
TOTALS	107,592,002.00	44,967,764.44	152,559,766.44	102,640,731.00	49,919,035.44	67

The Keiyo South Constituency financial statements were approved on _____ 2015 and signed by:



Dr. Philip Chumo
Chairman CDF


KEIYO SOUTH CD.
ACCOUNTS MANAGER
Caren Jeruto
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.

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 – KEIYO SOUTH 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
CDF Board			78,106,706.50
AIE NO	750188	44,967,764.40	
AIE NO	759690	25,898,000.50	
AIE NO	796763	16,138,800.00	
AIE NO	796953	11,759,200.80	
(other constituency e.g, parent constituency)			
TOTAL		98,763,765.70	78,106,706.50

2. PROCEED 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	-	-

3. OTHER RECEIPTS

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

CONSTITUENCIES DEVELOPMENT FUND – KEIYO SOUTH CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015****4. COMPENSATION OF EMPLOYEES**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic wages of contractual employees	1,374,772.50	1,402,766.00
Basic wages of casual labour	35,350.00	-
Personal allowances paid as part of salary		
House allowance	206,500	-
Transport allowance	206,500	-
Leave allowance	-	-
Gratuity	275,761.50	100,254.00
Other personnel payments	-	-
Total	2,098,884.00	1,503,020.00

5. USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	155,494.00	220,069.00
Communication, supplies and services	255,000.00	28,820.00
Domestic travel and subsistence	43,650.00	-
Printing, advertising and information supplies & services	43,040.00	120,140.00
Rentals of produced assets	-	-
Training expenses	449,500.00	-
Hospitality supplies and services	82,256.00	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	134,716.00	-
Fuel, Oil & Lubricants	381,500.00	410,283.00
Other operating expenses	160,080.00	104,716.00
Routine maintenance – vehicles and other transport equipment	539,776.00	299,432.50
Routine maintenance – other assets	-	60,398.00
Total	2,245,012.00	1,216,506.00

CONSTITUENCIES DEVELOPMENT FUND – KEIYO SOUTH CONSTITUENCY
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6. COMMITTEE EXPENSES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Committee allowances	1,287,000.00	2,520,060.00
Other committee expenses	844,665.00	
Total	2,131,665.00	2,520,060.00

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	29,617,431.00	23,632,003.00
Transfers to secondary schools (see attached list)	12,550,000.00	9,276,060.00
Transfers to tertiary institutions (see attached list)	700,000.00	4,350,000.00
Transfers to health institutions (see attached list)	8,823,460.00	4,715,000.00
TOTAL	51,691,190.00	41,973,063.00

8. OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary – secondary schools (see attached list)	4,333,021.00	1,136,102.00
Bursary – tertiary institutions (see attached list)	10,197,176.00	7,740,286.00
Bursary – special schools (see attached list)	-	
Mock & CAT (see attached list)	992,000.00	
Water projects (see attached list)	5,392,000.00	3,978,000.00
Agriculture projects (see attached list)	750,000.00	
Electricity projects (see attached list)	-	
Security projects (see attached list)	9,359,263.80	1,820,000.00
Roads projects (see attached list)	1,650,000.00	1,650,000.00
Sports projects (see attached list)	1,909,270.00	900,000.00
Environment projects (see attached list)	3,750,850.00	146,800.00
Emergency projects (see attached list)	5,860,000.00	3,280,000.00
Food security	0.00	600,000.00
Total	44,193,580.00	21,251,188.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	17,400.00	18,200.00
Total	17,400.00	18,200.00

10. ACQUISITION OF ASSETS

Non Financial Assets	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	75,000.00	-
Purchase of Office Furniture and General Equipment	188,000.00	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	263,000.00	-
Total		

11. OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
specify	-	500,000

CONSTITUENCIES DEVELOPMENT FUND – KEIYO SOUTH CONSTITUENCY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12A: Bank Accounts (cash book bank balance)

KCB: 1103235605. KES	2014 - 2015	2013 - 2014
	Kshs	Kshs
KCB: 1103235605	5,247,703.10	8,794,669.20
Total	5,247,703.10	8,794,669.20

12B: CASH IN HAND

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Location 1	-	330,000.00
Location 2	-	
Location 3	-	
Other Locations (<i>specify</i>)	-	
Total	-	330,000.00

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>
		Kshs	Kshs	Kshs
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total		-	-	-

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

13. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	8,794,669.20	-
Cash in hand	-	-
Imprest	-	-
Total	8,794,669.20	-

14. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	8,794,669.20	-
Cash in hand	-	-
Imprest	330,000.00	-
Total	9,124,669.20	-

ANNEX 1 - ANALYSIS OF PENDING STAF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2015	2014	
		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. Gratuity		616,744.00		10/1/2017	-	616,744.00	
11.							
12.							
Sub-Total							
Grand Total							

NATIONAL GOVERNMENT ENTITY - (EIYO SOUTH CDF)

Reports and Financial Statements

For the year ended June 30, 2015 (Ksh)

ANNEX 2 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
		a	b	c	2015 d=a-c	2014	
Amounts due to other Government entities							
1.	Transfers to primary schools	3,200,000.00					
2.	Transfers to secondary schools	2,336,000.00					
3.	Transfers to Tertiary institutions	10,400,000.00					
4.	Transfers to Health institutions	689,000.00					
	Sub-Total	16,625,000.00					
Amounts due to other grants and other transfers							
5.	Bursary -Secondary	3,687,360.00					
6.	Bursary -Tertiary	2,356,640.00					
7.	Bursary-Special schools	6,000.00					
8.	Mocks & CAT	500,000.00					
9.	Security	1,825,000.00					
10.	Roads	900,000.00					
11.	Sports	2,043,830.00					
12.	Environment	1,516,728.00					
13.	Emergency Projects (specify)	2,400,259.00					
	Sub-Total	15,235,817.00					
Others (specify)							
14.	Audit Fee	500,000.00					
15.	sports academy	10,000,000.00					
15.	Purchase of CDF Vehicle	5,000,000.00					
	Sub-Total	15,500,000.00					
	Grand Total	47,360,817.00					

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14
Land	520,000	520,000
Buildings and structures	8,380,295	8,380,295
Transport equipment	3,205,650	3,205,650
Office equipment, furniture and fittings	398,127	323,127
ICT Equipment, Software and Other ICT Assets	588,000	400,000
Other Machinery and Equipment	188,000	188,000
Heritage and cultural assets		
Intangible assets	-	-
Total	13,280,072	13,017,072