



REPUBLIC OF KENYA



Paper laid
By the Hon.
Jambek Wamau
Wednesday
24/11/2015

KENYA NATIONAL AUDIT OFFICE

[Signature]



REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND-
VOI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - VOI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Voi Constituency Development Fund as set out on pages 4 to 28, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, 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 Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the 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 adverse audit opinion.

Basis for Adverse Opinion

1.0 Use of Goods and Services

Included in the statement of receipts and payments for the year ended 30 June 2014 is an amount of Kshs.1,406,317 in respect of use of goods and services of which no supporting schedules and payments list generated from IFMIS were availed for audit review.

Consequently, it was not possible to confirm the propriety of Kshs.1,406,317 being expenditure on use of goods and services for the year ended 30 June 2014.

2.0 Committee Expenses

Included in the statement of receipts and payments for the year ended 30 June 2014 is an amount of Kshs.3,745,777 in respect of committee expenses comprising other committee expenses of Kshs.1,515,777 and committee allowances of Kshs.2,230,000 whose supporting expenditure schedules and IFMIS generated payment vouchers were not availed for audit verification. Further, the register of committee meetings was also not provided for audit verification.

Consequently, it was not possible to confirm accuracy and propriety of committee expenses totaling Kshs.3,745,777 for the year ended 30 June 2014.

3.0 Delayed Completion of Constituency Office Complex

Included in the statement of receipts and payments for the year ended 30 June 2014 is Kshs.3,878,686 where by an amount of Kshs.3,368,686 was in respect of construction of buildings whose supporting schedules reflects Kshs.4,438,686 resulting to unexplained or reconciled excess expenditure of Kshs.1,070,000. Further, the land on which the complex is constructed belongs to the community and therefore the Fund does not have title deed for it. Documents availed indicated that the project started on 30 August 2011 and was supposed to be completed within 24 weeks but as at the time of the audit in January 2015, construction work had not been completed and the contractor was still on site. No explanation has been given for the delay. Also tender documents were not available for audit verification and as such it could not be ascertained how the contractor was evaluated and awarded the construction contract.

In the circumstances, it has not been possible to ascertain the propriety of the expenditure totaling Kshs.4,438,686 expended on the complex and that the construction works were procured in line with the Public Procurement and Disposal Act, 2015

4.0 Inaccuracies in the Financial Statements

The statements of receipts and payments for the year ended 30 June 2014, reflects total of Kshs.73,197,135 which is at variance with the summary statement of appropriation figure of Kshs.73,058,449. The difference of Kshs.138,686 between the two figures has not been explained or reconciled. Consequently, the accuracy of two statements for the year ended 30 June 2014 could not confirmed.

5.0 Transfers to Health Institutions

Note 7 to the financial statements reflects transfers to health institutions figure of Kshs.1,400,000 which is different from the supporting schedule figure of Kshs.1,450,000 by a difference of Kshs.50,000 and which has not been explained or reconciled. In the circumstances, the validity and accuracy of transfers to health institutions of Kshs.1,400,000 could not be confirmed for the year ended 30 June 2014.

6.0 Unaccounted Disbursements

Included in the transfers to other Government units of Kshs.37,745,777 is a total of Kshs.1,000,000 transferred to Mwarungu Secondary School of which bank statements showing receipt by the school were not available for audit review.

Consequently, the propriety of Kshs.1,000,000 included in the transfers to other Government units of Kshs.37,745,777 could not be confirmed for the year ended 30 June 2014.

7.0 Cash and Cash Equivalents

Included in the statement of financial assets and liabilities as at 30 June 2014 is cash and cash equivalents of Kshs.2,280,932. However excluded from the balance of Kshs.2,280,932 is cash in hand amount of Kshs.514,705 which had not been supported with a certificate of board of survey. Further, the bank balance as per cash book reflects Kshs.2,290,932 while the financial statements reflect a balance of Kshs.2,280,932 resulting in unexplained or reconciled difference of Kshs.10,000. Also no bank reconciliation statement as at 30 June 2014 was provided for audit review. Further, a review of the available bank statements as at 30 June 2014 indicated that a bank balance of Kshs.6,075,769 as at 30 June 2014. However, no bank confirmation certificate was available for audit review.

In the circumstances, it has not been possible to ascertain the validity, accuracy and completeness of cash and cash equivalents balance of Kshs.2,280,932 as at 30 June 2014.

Adverse Opinion

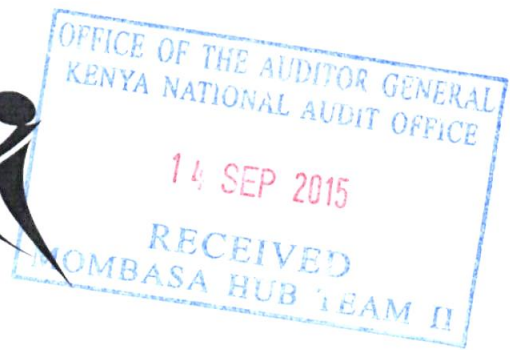
In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of the Fund as at 30 June, 2014, and its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and does not comply with Constituencies Development Fund Act, 2013.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

21 September 2015



CONSTITUENCIES DEVELOPMENT FUND – VOI CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

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

CONSTITUENCIES DEVELOPMENT FUND – VOI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

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

(b) Key Management

The *Constituency's* day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Amina Ali
3.	District Accountant	Evans Obae

(d) Fiduciary Oversight Arrangements

CDFC Members as gazetted

- | | |
|-------------------------|----------|
| i. Hammeton .M.Mwaviswa | Chairman |
| ii. Sera Mwakina | Member |
| iii. Rose Mwachoki | Member |
| iv. Margaret Mkacharo | Member |
| v. Mary Mwalimo | Member |
| vi. Stephen Machila | Member |
| vii. Killian Mwalasha | Member |

CONSTITUENCIES DEVELOPMENT FUND – VOI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

viii. Newton Nyiro

Member

(e) Constituency Headquarters

Dan Mwazo Social Hall
Next to Voi Prison and opposite Voi Courts
Voi Town
P.O.BOX 168- 80300, VOI.

(f) Constituency Contacts

Telephone: (254) 043 2030652
E-mail: info@cdfvoi.go.ke
Website: www.cdfvoi.go.ke

(g) Constituency Bankers

Kenya Commercial Bank
Voi Branch,
P.O. Box 137 -30001
Voi

(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

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CONSTITUENCIES DEVELOPMENT FUND – VOI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of the Voi *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the constituency; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the Voi *CDF* accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Voi *CDF* financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Voi *CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the Voi *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager confirms that the Constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Voi *CDF* financial statements were approved and signed on _____ 2014.

CHAIRMAN
C.D.F. VOI
P.O. Box 168-80300, VOI
DATE: _____ SIGN: _____

Hammerton .M.Mwaviswa
Chairman - CDFC

VOI CONSTITUENCY DEVELOPMENT FUND
FUND MANAGER
P. O. Box 168-80300,
VOI


Amina Ali
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – VOI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

III. STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 30 JUNE 2014

	Note	2013-2014 Kshs
RECEIPTS		
Transfers from CDF board-AIEs' Received	1	75 132 673.00
Proceeds from Sale of Assets	2	-
Other Receipts	3	10 000.00
TOTAL RECEIPTS		75 142 673.00
PAYMENTS		
Compensation of Employees	4	550 342.00
Use of goods and services	5	1 406 317.30
Committee Expenses	6	3 745 777.00
Transfers to Other Government Units	7	37 848 338.00
Other grants and transfers	8	25 767 675.00
Social Security Benefits	9	-
Acquisition of Assets	10	3 878 686.00
Other Payments	11	-
TOTAL PAYMENTS		73, 197,135.30
SURPLUS/DEFICIT		1,945,537.70

CHAIRMAN
C.D.F. VOI
P. O. Box 168- 80300,VOI
 DATE:.....SIGN:.....



Hammeton .M.Mwaviswa
Chairman - CDFC

VOI CONSTITUENCY DEVELOPMENT FUND
FUND MANAGER
P. O. Box 168-80300,
VOI



Amina Ali
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – VOI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

AS AT 30 JUNE 2014

	Note	2013-2014 Kshs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances	12	2,280,932.40
Cash Balances	13	-
Cash Equivalents	14	-
Outstanding Imprests	15	-
TOTAL FINANCIAL ASSETS		2,280,932.40
 REPRESENTED BY		
Fund balance b/fwd	16	335,394.70
Surplus/ Deficit for the year		1,945,537.70
Prior year adjustments	17	-
NET FINANCIAL POSITION		2,280,932.40

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Voi CDF financial statements were approved on _____ 2014 and signed by:



CHAIRMAN
C.D.F. VOI
P. O. Box 168- 80300, VOI
 DATE:.....SIGN:.....

Hammeton M. Mwaviswa
Chairman - CDFC

VOI CONSTITUENCY DEVELOPMENT FUND
FUND MANAGER
 P. O. Box 168-80300,
 VOI




Amina Ali
Fund Account Manager

V: SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30 JUNE 2014

Revenue/Expense Item	Kshs Original Budget	Kshs Adjustments	Kshs Final Budget	Kshs Actual on Comparable Basis	Kshs Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=e/c %
Compensation of Employees				550 342.00		
Use of goods and services				1 406 317.30		
Committee Expenses				3 745 777.00		
Total	6,642,436.30	(1,078,686.00)	5,563,750.30	5,702,436.30	-	-
Transfers to Other Government Units	39,450,000.00	-	39,450,000.00	37 848 338.00	1,601662.00	4.06
Other grants and transfers - Bursaries	16 358 576.00	-	16 358 576.00	16 339 350.00	19,226.00	0.12
Other grants and transfers - projects	9,881,660.70	-	9,881,660.70	9 428 325.00	453,335.70	4.59
Acquisition of Assets	2 800 000.00	1,078,686.00	3 878 686.00	3 878 686.00	-	-
TOTAL	75,132,673.00	1,078,686.00	75,132,673.00	73,197,135.30	2,074,223.70	2.76

The Voi CDF financial statements were approved on _____ 2014 and signed by:


Hammeton .M.Mwaviswa
Chairman - CDFC

CHAIRMAN
C.D.F. VOI
P. O. Box 168- 80300, VOI
DATE:.....SIGN:.....


Amina Ali
Fund Account Manager

VOI CONSTITUENCY DEVELOPMENT FUND
FUND MANAGER
P. O. Box 168-80300,
VOI

VI. SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2014

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

a) Statement of compliance and basis of preparation

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

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

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

b) Recognition of revenue and expenses

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

c) In-kind contributions

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

CONSTITUENCIES DEVELOPMENT FUND – VOI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2014
(CONTINUED)

d) Cash and cash equivalents

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

e) Receivables and payables

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

f) Budget

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

g) Comparative figures

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

h) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

CONSTITUENCIES DEVELOPMENT FUND – VOI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

VII. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

1. TRANSFERS FROM CDF BOARD

Description	2013 - 2014 Kshs
AIE NO - A709892	2, 000, 000.00
AIE NO.....	40, 174,141.00
AIE NO - A 735386	32, 958, 532.00
TOTAL	75, 132, 673.00

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014 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	
Total	-

3. OTHER REVENUES

	2013 - 2014 Kshs
Interest Received	-
Rents	-
Sales of tender documents	10,000.00
Other Receipts not classified elsewhere	-
Total	10,000.00

CONSTITUENCIES DEVELOPMENT FUND – VOI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014
(CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2013 - 2014
	Kshs
Basic salaries of contractual employees	386,992.00
Basic wages of casual employees	-
House allowance	-
Transport allowance	-
Leave allowance	-
Other personal payments	-
Gratuity	163,350.00
Total	550,342.00

5. USE OF GOODS AND SERVICES

	2013 - 2014
	Kshs
Utilities, supplies and services	303,793.30
Office rent	-
Communication, supplies and services	216,000.00
Domestic travel and subsistence	735,000.00
Printing, advertising and information supplies & services	-
Rentals from produced assets	-
Training expenses	-
Hospitality supplies and services	-
Insurance costs	-
Office and general supplies and services	151,524.00
Other operating expenses	-
Routine maintenance – vehicles and other transport equipment	-
Routine maintenance – other assets	-
Total	1,406,317.30

CONSTITUENCIES DEVELOPMENT FUND – VOI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014
(CONTINUED)

6.		COMMITTEE EXPENSES
	Description	2013 - 2014
		Kshs
	Other Committee expenses	1,515,777.00
	Committee allowances	<u>2,230,000.00</u>
	TOTAL	<u>3,745,777.00</u>

7. **TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014
	Kshs
Transfers to primary schools	12,684,115.00
Transfers to Secondary schools	23,764,223.00
Transfers to Tertiary institutions	-
Transfers to Health Institutions	<u>1,400,000.00</u>
TOTAL	<u>37,848,338.00</u>

8. **OTHER GRANTS AND OTHER PAYMENTS**

	2013 - 2014
	Kshs
Bursary secondary schools	10,941,300.00
Bursary Tertiary institutions	5,358,050.00
Bursary Special Schools	40,000.00
Mocks and CATS	-
Water Projects	7,928,325.00
Food security	-
Security Projects	-
Roads Projects	-
Sports	-
Environment	-
Other Payments (Social Hall)	1,500,000.00
Emergency Projects	-
Total	<u>25,767,675.00</u>

CONSTITUENCIES DEVELOPMENT FUND – VOI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014
(CONTINUED)

9. **SOCIAL SECURITY BENEFITS**

	2013 - 2014
	Kshs
Employer contribution to NSSF	-
Total	-

10. **ACQUISITION OF ASSETS**

Non Financial Assets

	2013 - 2014
	Kshs
Purchase of Buildings	-
Construction of Buildings	3,368,686.00
Refurbishment of Buildings	-
Purchase of Vehicles and Other Transport Equipment	-
Purchase of bicycles / motorcycles	-
Overhaul of vehicles	-
Purchase of office furniture& fittings	-
Purchase of computers ,printers and other IT equipments	510,000.00
Purchase of photocopier	-
Purchase of other office equipments	-
Purchase of soft ware	-
Acquisition of Land	-
Total	3,878,686.00

11. **OTHER PAYMENTS**

	2013 - 2014
	Kshs
Other payments	-
	-

CONSTITUENCIES DEVELOPMENT FUND – VOI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014
(CONTINUED)

12. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Account No.	2013 – 2014 Kshs
<i>KCB Bank, Voi Branch ; Account No. 1104887819</i>	2,280,932.40
Total	2,280,932.40

13. CASH IN HAND

	2013 - 2014 Kshs
Sale of tender	-
Hire of grader	-
Hire of hall	-
Other receipts (<i>specify</i>)	-
Total	-

[Provide cash count certificates for each]

14. OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>None</i>	-	-	-
Total	-	-	-

CONSTITUENCIES DEVELOPMENT FUND – VOI CONSTITUENCY
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014
(CONTINUED)

15. CASH EQUIVALENTS (SHORT-TERM DEPOSITS)

Name of Bank, Account No. & currency	2013 – 2014
	Kshs
<i>Sale of tender docs held in banker chq</i>	-
<i>Other deposits / cash equivalent</i>	-
Total	-

16. BALANCES BROUGHT FORWARD

	2013 - 2014
	Kshs
Bank accounts	335,394.70
Cash in hand	-
Cash equivalents (short-term deposits)	-
Imprest	-
Total	335,394.70

17. PRIOR YEAR ADJUSTMENTS

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

CONSTITUENCIES DEVELOPMENT FUND – VOI CONSTITUENCY
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For the year ended June 30, 2014

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014
(CONTINUED)

18. OTHER IMPORTANT DISCLOSURES

18.1 FIXED ASSETS REGISTER

No	Item	Quantity	Make	S/No.	Status/Condition
029/1	Monitor	2	Hp	3CQ01335K5	Working
029/2	Monitor		Hp	CN940QLS1	Working
029/3	CPU	2	Hp	CZC0106SMV	Working
029/4	CPU		Hp	CZC95126BS	Working
029/5	Keyboard	2	Hp	BAUXH0AHHY116v	Working
029/6	Keyboard		Hp	BAUXHOAHHY325F	Working
029/7	Mouse	2	hp	FATSKOK58YF105	Working
029/8	Mouse		hp	FATSKOKSDY6ZU7	Working
029/9	Laptop	1			Working
029/10	Multiplug	3	Almax		Working
029/11	Printer	2	Hp	CNCJG47940	Working
029/12	Printer		Hp	VNF3T55268	Working
029/13	Calculator	1	Casio		Working
029/14	Decoder	1	Sony	1766317	Working
029/15	Digital Camera	5	Sony	4013008	Working
029/16	Digital Camera		Sony	4013003	LCD Screen damaged
029/17	Digital Camera		Sony	2518573	Working
029/18	Digital Camera		Sony	4013010	Working
029/19	Digital Camera		Sony		Untraceable
029/20	UPS	2	APC	3B0938X10837	Working
029/11	Printer	2	Hp	CNCJG47940	Working
029/12	Printer		hp	VNF3T55268	Working
029/22	Tender box	1	Wooden		Good
029/23	Router	2	D-Link	DR9Z284014356	Not working
029/24	Router		TP-link	8987100693	Working
029/25	Ethernet Switch	1	D-Link		Working
029/26	Stapler	2	Kangaroo (bulk papers)		Working
029/27	Stapler		Rapid Classic		Working
029/28	Paper punch	1	Kangaroo		Working
029/29	Adaptor	3	Alvarion		Working
029/30	Adaptor		D-Link		Working

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No	Item	Quantity	Make	S/No.	Status/Condition
029/31	Adaptor				Working
029/32	Staple remover	1			Working
029/33	Wall Fan	5	Evernal		Replaced

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

RECEIVABLES FROM THE BOARD	
AMOUNT (Kshs)	FINANCIAL YEAR
36,958,162.00	2013/14
OTHER RECEIVABLES (SPECIFY)	
None	-

18.3 PAYABLES

Amount due to contractors

2013/14

Kshs

-

 -

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(CONTINUED)

18.4 FUNDS DUE TO PROJECTS

PROJECT	AMOUNT
OFFICE ADMINISTRATION	926,058.00
EMERGENCY	3, 564,466.00
MONITORING AND EVALUATION.	963,029.00
ENVIRONMENT	1,170,000.00
SPORTS	1,308,686.00
BURSARY	6,358,576.00
Maungu Health Center	1,494,253.00
Kayanda Dispensary	747,126.50
Makwasinyi Dispensary	747,126.50
Ndovu Health Center	1,494,253.00
Kale Rock Catchment	700,000.00
Ikanga Borehole	1,000,000.00
Kimwa Water project	1,000,000.00
Buguta East Borehole	400,000.00
Ndome Borehole	400,000.00
Talio chini borehole	385,000.00
Tausa Water Tank	500,000.00
Pricillar Primary School	700,000.00

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Mwamunga Primary School	700,000.00
Birikani Nursery School	700,000.00
Ghazi Primary School	2,000,000.00
Miasenyi Secondary School	1,000,000.00
Voi Education Centre	2,000,000.00
Kizumanzi Secondary School	1,000,000.00
Kajire Secondary School	1,000,000.00
Buguta Centre of Excellence	2,000,000.00
	250,000.00
Kasigau Dispensary Ambulance	
Maungu Model Health Center	200,000.00
Settlement Scheme	2,000,000.00
Ngolia Youth Empowerment center	
	2,705,581.00
TOTAL	36,958,162.00

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(CONTINUED)

18.5 DISBURSEMENTS FROM THE BOARD

AIE NO.	AMOUNT	FINANCIAL YEAR
A 709892	2,000,000.00	2013/14
	40,174,141.00	2012/13
A 735386	32,958,532.00	2013/14

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Voi CDF financial statements were approved on _____ 2014 and signed by


CHAIRMAN
C.D.F. VOI
P. O. Box 168- 80300, VOI
 Hammeton .M.Mwayisya
 Chairman - CDFC


VOI CONSTITUENCY DEVELOPMENT FUND
FUND MANAGER
P. O. Box 168-80300,
VOI
 Amina Ali
 Fund Account Manager

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1 TRANSFERS FROM CDF BOARD		
	Description	2013 - 2014
		Kshs
Normal Allocation	AIE NO.....	2,000,000.00
	AIE NO.....	40,174,141.00
	AIE NO.....	32,958,532.00
	TOTAL	75,132,673.00
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS		
		2013 - 2014
		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	-
	Total	-

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3 OTHER RECEIPTS		
		2013 - 2014
		Kshs
1410107	Interest Received	-
1410405	Rents	-
1420601	Sale of tender documents	10,000.00
1450207	Other Receipts Not Classified Elsewhere (specify)	-
	Total	10,000.00
4 COMPENSATION OF EMPLOYEES		
		2013 - 2014
		Kshs
2110201	Basic wages of contractual employees	386,992.00
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	163,350.00
	Total	550,342.00

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5 USE OF GOODS AND SERVICES		
		2013 - 2014
		Kshs
2210100	Utilities, supplies and services	303,793.30
2210104	Office rent	-
2210200	Communication, supplies and services	216,000.00
2210300	Domestic travel and subsistence	735,000.00
2210500	Printing, advertising and information supplies & services	-
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	151,524.00
2211200	Fuel ,oil & lubricants	-
2211300	Other operating expenses	-
2220100	Routine maintenance – vehicles and other transport equipment	-
2220200	Routine maintenance – other assets	-
	Total	1,406,317.30

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6 COMMITTEE EXPENSES		
	Description	2013 - 2014
		Kshs
2210802	Other committee expenses	1,515,777.00
2210809	Committee allowance	2,230,000.00
	TOTAL	3,745,777.00
7 TRANSFER TO OTHER GOVERNMENT ENTITIES		
	Description	2013 - 2014
		Kshs
2630204	Transfers to primary schools	12,684,115.00
2630205	Transfers to secondary schools	23,764,223.00
2630206	Transfers to Tertiary institutions	-
2630207	Transfers to Health institutions	1,400,000.00
	TOTAL	37,848,338.00

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8 OTHER GRANTS AND OTHER PAYMENTS		
		2013 - 2014
		Kshs
2640101	Bursary -Secondary	10,941,300.00
2640102	Bursary -Tertiary	5,358,050.00
2640104	Bursary-Special schools	40,000.00
2640105	Mocks & CAT	-
2640504	water	7,928,325.00
2640505	food security	-
2640506	Electricity projects	-
2640507	Security	-
2640508	Roads	-
2640509	Sports	-
2640510	Environment	-
2640511	other payments (Social Hall)	1,500,000.00
2640200	Emergency Projects (specify)	-
	Total	25,767,675.00
9 SOCIAL SECURITY BENEFITS		
		2013 - 2014
		Kshs
2120101	Employer contribution to NSSF	-
	Total	-

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10 ACQUISITION OF ASSETS		
	<u>Non Financial Assets</u>	2013 - 2014
		Kshs
3110102	Purchase of Buildings	-
3110202	Construction of Buildings	3,368,686.00
3110302	Refurbishment of Buildings	-
3110701	Purchase of Vehicles	-
3110704	Purchase of Bicycles & Motorcycles	-
3110801	Overhaul of Vehicles	-
3111001	Purchase of Office furniture and fittings	
3111002	Purchase of computers ,printers and other IT equipments	510,000.00
3111005	Purchase of photocopier	
3111009	Purchase of other office equipments	
3111112	Purchase of soft ware	-
3130101	Acquisition of Land	-
	Total	3,878,686.00
11	Other Payments	-
12 Bank Balances (cash book bank balance)		
	Name of Bank, Account No. & currency	2013 - 2014
		Kshs
	<i>Kenya Commercial Bank - Voi Branch</i>	2,280,932.40
	Total	2,280,932.40

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13 CASH IN HAND				
				2013 - 2014
				Kshs
	Sale of tender			-
	Hire of graders			-
	Hire of hall			-
	Other receipts (specify)			-
	Total			-
14	OUTSTANDING IMPRESTS			
	<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
	<i>Name of Officer</i>	-	xxx	xxx
	<i>Name of Officer</i>	-	xxx	xxx
	<i>Name of Officer</i>	-	xxx	xxx
	<i>Name of Officer</i>	-	xxx	xxx
	<i>Name of Officer</i>	-	xxx	xxx
	<i>Name of Officer</i>	-	xxx	xxx
	Total	-		xxx

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15 Cash equivalents (short-term deposits)		
	Name of Bank, Account No.	2013 - 2014
		Kshs
	<i>Sale of tender docs held in banker chq</i>	-
	<i>Describe the nature of deposit</i>	-
	<i>Describe the nature of deposit</i>	-
	<i>Describe the nature of deposit</i>	-
	Total	-
16 BALANCES BROUGHT FORWARD		
		2013 - 2014
		Kshs
	Bank accounts - as per cash book	335,394.70
	Cash in hand	-
	Cash equivalents (short-term deposits)	-
	Imprest	-
	Total	335,394.70
	<i>[Provide short appropriate explanations as necessary]</i>	
17 PRIOR YEAR ADJUSTMENTS		
		2013 - 2014
		Kshs
	Bank accounts - cash book balances	
	Cash in hand	-
	Cash equivalents (short-term deposits)	-
	Imprest	-
	Total	-

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18	OTHER DISCLOSURES	
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	18.4 FUNDS DUE TO PROJECTS	
	18.5 DISBURSEMENTS FROM THE BOARD	