

REPUBLIC OF KENYA



PAPER 2AD
By the leader of
majority party, Hon
Alex N. Njiru

OFFICE OF THE AUDITOR-GENERAL

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





CONSTITUENCY DEVELOPMENT FUND- URIRI
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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1. 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The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 *Uriri 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	Charles M. Omosa
3.	Accountant	Edgar Wafula
4.		

(d) Fiduciary Oversight Arrangements

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

P.O. Box 8 RAPOGI
Off Awendo –Rapogi road
Rapogi, KENYA

URIRI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

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(f) URIRI CDF Contacts

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

(g) URIRI CDF Bankers

1. Kenya Commercial Bank
Migori.
P.O. Box
Migori, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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URIRI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

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2. II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

I have the pleasure of presenting to you the final accounts for the financial year 2014/15 for the Uriri Constituency Development Fund. The Constituency was allocated a total of Ksh.110,341,668.00 during the financial year 2014/15 to be utilized for Administration and recurrent, Monitoring and Evaluation and Capacity Building, Bursary ,projects in different sectors such as education,health,security,sports ,emergency and environmental activities. The Constituency was able to implement most of these activities successfully. The detailed figures and comparisons with the previous financial year are contained in the financial statements am presenting to you.

The Uriri CDF has been working tirelessly to bring development to communities and to transform their lives through provision of improved infrastructure, bursaries to bright and needy students as well as building staff houses for health workers and security personnel within the constituency. Following a recent court ruling that declared the Fund unconstitutional, there have been alot of anxiety and uncertainty regarding the future of the Fund. However the focus has now been shifted to national government functions of security and education. Most of the PMCs implementing projects have been sensitized and they have a good understanding of what they ought to be doing.

Thank you.



CHAIRMAN CDFC

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URIRI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements
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3. 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 *Uriri 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, 20. 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 *Uriri 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 *Uriri 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 *Uriri CDF* confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *CDF's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

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

Chairman -CDFC

Fund Account Manager



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Uriri Constituency set out on pages 6 to 29, which comprise the 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: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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 Incorrect Statement of Cash flow

The cash and cash equivalent figure of Kshs.2,117,765 reflected in the statement of cash flows as at 30 June 2015 was incorrect since the correct amount ought to have been Kshs.32,055,051.

In the circumstances, the accuracy of the statement of cashflows could not be confirmed.

2.0 Unsupported financial statement balance

Included in the statement of receipts and payments are expenditures in respect of use of goods and services amounting to Kshs.3,824,590 and committee expenses amounting to Kshs.3, 909,899. However, the supporting schedules were not availed for audit verification.

In the circumstances, the propriety of the expenditure on use of goods and services and committee's expenditure could not be confirmed.

3.0 Summary Statement of Appropriation

The summary statement of appropriation indicates that the current year's final budget figures for total receipts and payments as Kshs.Kshs.230, 683,336. However, records from the CDF board indicates that the final approved budget figure as Kshs.110,341,668 leading to un-reconciled variance of Kshs.120,241,668. Consequently, the accuracy of the summary statement of appropriation for the year ended 30 June 2015 could not be confirmed.

4.0 Failure to recognize the acquisition of asset

During the year under review, Kshs1, 000,000 was spent on acquisition of assets but the same was not recognized in the statement of receipts and payments.

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 Constituencies Development Fund - Uriri 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 do not comply with the Constituencies Development Fund Act, 2013.

Other Matter

1. Budget Implementation analysis

During the year under review, the constituency budgeted to spend Kshs.110,341,668 on various transfers and projects while the actual expenditure totaled to Kshs.83,412,081 as highlighted below:-

	Final Budget (a)	Actual Expenditure (b)	Under Expenditure	Over Expenditure	%
Administration	10,430,750	9,112,989	1,317,761		87%
Emergency	5,400,259	5,400,259	0		100%
Sports	2,206,833	2,206,833	0		100%
Bursary-secondary	3,000,000	3,000,000	0		100%
Bursary-tertiary	7,000,000	7,000,000	0		100%
Mocks/Evaluations	996,992	992,000	4,992		99.5%
Primary schools	8,900,000	4,300,000	4,600,000		48%
Secondary schools	31,200,000	26,000,000	5,200,000		83%
Health	2,100,000	1,400,000	700,000		67%
Water	4,400,000	4,000,000	400,000		91%
Environment	2,206,833	0	2,206,833		0
Security	5,000,000	5,000,000	0		100%
Road	25,500,000	13,000,000	12,500,000		51%
Sports center	2,000,000	2,000,000	0		100%
Total	110,341,668	83,412,081	26,929,586		80%

- i. The management of Uriri CDF failed to spend on environment despite the fact that the approved budget had an item for environment. There was no explanation provided by the fund management on failure to spend on environment.
- ii. The fund management under spent on the budget by 13% on administration, by 52% on transfer to primary schools, by 17% on transfer to secondary schools, by 9% on water and by 49% on roads. The management did not provide explanation on under expenditures.

- iii. A review of the cash book report for the year under review revealed unusual total actual expenditure on six (6) items totaling one hundred percent (100%) of the budgeted provision which appear not realistic.
 - iv. The variance between an amount of actual expenditure in the statement of receipts and payments and the actual budget implementation of Kshs.4,612,980 has not been explained by the management how it was financed in view of the fact that the bank balance from 2013/2014 was only Kshs.443,377 which was inadequate.
 - v. The bank balance as per bank certificate of balance revealed that the constituency had Kshs.32,055,051 as at 30th June 2015.
2. The fund management failed to observe the provisions of Public Procurement and Disposal Act since procurement for goods and services were haphazardly undertaken during the financial year ended 30th June 2015.
 3. Bank reconciliation statements prepared by the fund management were full of errors and could not be relied upon. In the month of February 2015, an amount of Kshs.29,894,545 which was reflected as being payments in bank statement not yet recorded in cashbook was totally incorrect since the examination of bank reconciliation revealed that payments were duplicated. Furthermore, the fund management has failed to adjust for long outstanding items which dates as back as the year 2010.

My opinion is not qualified in respect of these matters.



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

Nairobi

01 September 2016

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URIRI CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	87,756,254.10	71,997,508.60
Proceeds from Sale of Assets	2	-	
Other Receipts	3		
TOTAL RECEIPTS		87,756,254.10	71,997,508.60
PAYMENTS			
Compensation of employees	4	1,378,500.00	873,448.60
Use of goods and services	5	3,824,590.00	2,282,260.00
Committee Expenses	6	3,909,898.62	2,238,723.00
Transfers to Other Government Units	7	38,700,000.00	39,550,726.00
Other grants and transfers	8	40,212,072.64	22,812,351.00
Social Security Benefits	9	-	-
Acquisition of Assets	10	-	240,000.00
Other Payments	11	-	4,000,000.00
TOTAL PAYMENTS		88,025,061.26	71,997,508.60
SURPLUS/DEFICIT		(268,807.16)	-

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URIRI CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)

II. STATEMENT OF FINANCIAL ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	32,055,050.64	30,110,357.80
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	2,213,500.00
TOTAL FINANCIAL ASSETS		<u>32,055,050.64</u>	<u>32,323,857.80</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...			
Surplus/Deficit for the year	13	32,323,857.80	443,377.10
Prior year adjustments		(268,807.16)	31,880,480.70
NET LIABILITIES	14	-	-
		<u>32,055,050.64</u>	<u>32,323,857.80</u>



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URIRI CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)

III. STATEMENT OF CASH FLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	87,756,254.10	79,997,408.60
		87,756,254.10	79,997,408.60
Payments for operating expenses			
Compensation of Employees	4	1,378,500.00	873,448.60
Use of goods and services	5	3,824,590.00	2,282,260.00
Committee Expenses	6	3,909,898.62	2,238,726.00
Transfers to Other Government Units	7	38,700,000.00	39,550,726.00
Other grants and transfers	8	40,212,072.64	22,812,351.00
Social Security Benefits	9		
Other Payments	11		4,000,000.00
Adjusted for:			
Adjustments during the year		88,025,061.26	71,757,511.60
		0	0
Net cash flow from operating activities		(268,807.16)	8,239,897.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	0	0
Net cash flows from Investing Activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(268,807.16)	8,239,897.00
Cash and cash equivalent at BEGINNING of the year	15	32,323,857.80	443,377.10
Cash and cash equivalent at END of the year	16	2,117,764.80	32,323,857.80

JRILU CONSILIARY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)

IV. 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			
RECEIPTS								
Transfers from CDF Board	110,341,668.00			115,341,668.00	87,756,254.10	27,585,413.90		76.08
Proceeds from Sale of Assets		5,000,000.00						
Other Receipts								
PAYMENTS								
Compensation of Employees	1,490,500.00			1,490,500.00	1,378,500.00	112,000.00		92.49
Use of goods and services	4,470,414.20			4,470,414.20	3,824,590.00	645,824.20		85.55
Committee Expenses	3,878,635.80			3,878,635.80	3,909,898.62	(31,262.82)		100.81
Transfers to Other Government Units	81,306,833.36		5,000,000.00	86,306,833.36	38,700,000.00	47,606,833.36		44.84
Other grants and transfers(audit fee)	500,000.00			500,000.00		500,000.00		
Social Security Benefits	52,800.00			52,800.00		52,800.00		
NHIF	38,400.00			38,400.00		38,400.00		
Other grants and transfers	18,604,084.64			18,604,084.64	18,304,084.00	300,000.64		98.39
Acquisition of Assets								
Other Payments								
TOTALS	220,683,336.00		10,000,000.00	230,683,336.00	153,873,326.72	76,810,009.28		

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

Chairman CDF

Fund Account Manager

JRMA CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)





4. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

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URIRI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

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.



URUGU CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

i. NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS					
GFS CODES					
	I TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	Description		2014 - 2015 Kshs	AIEs Kshs	2013/2014 Kshs
1330407	Normal Allocation	AIE NO A-750395	7,300,000.00	AIE NO.711979	28,704,481.20
		AIE NO.A-759645..	20,285,417.00	AIE NO.70984	2,000,000.00
		AIE..A-796659	14,551,250.20	AIE 750056	41,293,029.40
		AIE..A-796911	13,034,169.90		
		AIE NO.750304	5,000,000.00		
		AIE A797054	27,585,417.00		
1330408	Conditional grants	AIE NO...			

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JIRI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

2210500	Printing, advertising and information supplies & services		651,900.00		20,000.00				
2210600	Rentals of produced assets		-						
2210700	Training expenses								
2210800	Hospitality supplies and services		500,000.00						
2210900	Insurance costs		165,000.00						
2211000	Specialised materials and services		-						
2211100	Office and general supplies and services		-						
2211200	Fuel ,oil & lubricants		616,000.00		24,500.00				
2211300	Other operating expenses		-		404,090.00				
2220100	Routine maintenance – vehicles and other transport equipment		-						
2220200	Routine maintenance – other assets		1,024,000.00		387.00.00				
			542,500.00		1,241,170.00				
	Total		-						
			3,824,590.00						
2210800	6 COMMITTEE EXPENSES								

URUKI CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)

Description		2014 - 2015 Kshs	2013 - 2014 Kshs
2210802	Other committee expenses		
2210809	Committee allowance	1,991,000.00	
		1,918,898.62	2,238,723.00
	TOTAL		
		3,909,898.62	
2630200	7 TRANSFER TO OTHER GOVERNMENT ENTITIES		
	Description	2014 - 2015 Kshs	2013 - 2014 Kshs
2630204	Transfers to primary schools		
2630205	Transfers to secondary schools	4,300,000.00	15,350,726.00
2630206	Transfers to Tertiary institutions	26,000,000.00	14,000,000.00
2630207	Transfers to Health institutions	7,000,000.00	
	TOTAL	1,400,000.00	10,200,000.00
		38,700,000.00	29,550,725.00

UKIRI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

2640000	8 OTHER GRANTS AND OTHER PAYMENTS						
	Description		2014 - 2015		2013 - 2014		
			Kshs		Kshs		
2640101	Bursary -Secondary		3,000,000.00				
2640102	Bursary -Tertiary		6,607,988.00		6,187,351.00		
2640104	Bursary-Special schools		-				
2640105	Mocks & CAT		996,992.28				
2640504	Water		4,000,000.00		3,300,000.00		
2640505	Agriculture (food security)		-				
2640506	Electricity projects		5,000,000.00		2,500,000.00		
2640507	Security		-				
2640508	Roads		13,000,000.00		8,000,000.00		
2640509	Sports		2,206,833.36				
2640510	Environment		-				
2640200	Emergency Projects (specify)		5,400,259.00		2,825,000.00		
	Total		40,212,072.64		22,812,351.00		
2120000	9 SOCIAL						

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URIRI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

SECURITY BENEFITS								
				2014 - 2015		2013 - 2014		
				Kshs		Kshs		
2120101	Employer contribution to NSSF			-		-		
	Total			-				
3100000	10 ACQUISITION OF ASSETS							
	<u>Non Financial Assets</u>							
				2014- 2015		2013 - 2014		
				Kshs		Kshs		
3110102	Purchase of Buildings			-		-		
3110202	Construction of Buildings			-				
3110302	Refurbishment of Buildings			-				
3110701	Purchase of Vehicles			-				
3110704	Purchase of Bicycles & Motorcycles			-		3,581,270.00		
3110801	Overhaul of Vehicles			-				
3111001	Purchase of Office furniture and fittings			-		695,290.00		
3111002	Purchase of computers ,printers and other IT equipments			-		76,000.00		

URIRI CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)

OUTSTANDING IMPRESTS		Date imprest taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance (30/6/2015) Kshs
Name of Officer					
Name of Officer	dd/mm/yy	-	-	-	
Name of Officer	dd/mm/yy	-	-	-	
Name of Officer	dd/mm/yy	-	-	-	
Name of Officer	dd/mm/yy	-	-	-	
Name of Officer	dd/mm/yy	-	-	-	
Name of Officer	dd/mm/yy	-	-	-	
Total					
¹³ BALANCES BROUGHT FORWARD					
			2014 - 2015 Kshs (1/7/2014)	2013 - 2014 Kshs (1/7/2013)	
Bank accounts			30,110,357.80	-	
Cash in hand			-	-	
Imprest			-	-	
Total			2,213,500.00		

URIRI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

			32,323,857.80	-				
		<i>[Provide short appropriate explanations as necessary]</i>						
	14	PRIOR YEAR ADJUSTMENTS						
			2014 - 2015	2012 - 2013				
			Kshs	Kshs				
		Bank accounts						
		Cash in hand						
		Imprest		-	-			
				-	-			
		Total		-	-			
	15	OTHER IMPORTANT DISCLOSURES						
		15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)						
			2014 - 2015	2013 - 2014				

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URIRI CONSTITUENCY DEVELOPMENT FUND

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For the year ended June 30, 2015 (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 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE							
	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments	
		a	b	c	2,015.00	2014		
					d=a-c			
	Construction of buildings							
	1.							
	2.							
	3.							
	Sub-Total							
	Construction of civil works							
	4.							

URIRI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

	Amounts due to other Government entities		0					
			0					
	Amounts due to other grants and other transfers							
	Recurrent							
	5.							
	6.							
	Sub-Total							
	Others (<i>specify</i>)							
						0		
	8.							
	9.							
	Sub-Total							
	Grand Total							
	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	3,581,270	3,581,270					

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URIRI CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs)

		AIE A797054	5,000,000.00			
1330408	Conditional grants	AIE NO...	27,585,417.00			
		AIE NO...	-			
1330409	Receipt from other Constituency		-			
	TOTAL		87,756,254.10	71,997,508.60		2013/2014
3510000	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS					
	Description		2014 - 2015			
	Total					
1400000	3 OTHER RECEIPTS					
	Description		2014 - 2015	2013- 2014		
			Kshs	Kshs		
	Total		#REF!	#REF!		

URIRI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

2110000	4 COMPENSATION OF EMPLOYEES								
	Description		2014 - 2015			2013/2014			
			Kshs			kshs.			
2110201	Basic wages of contractual employees		1,378,500.00			873,448.60			
	Personal allowances paid as part of salary								
	Total		1,378,500.00		-	873,448.60			
2200000	5 USE OF GOODS AND SERVICES								
	Description		2014 - 2015			2014-2015			
			Kshs			kshs			
2210100	Utilities, supplies and services		190,000.00			205,000.00			
2210104	Office rent								
2210200	Communication, supplies and services								
2210300	Domestic travel and subsistence								
2210500	Printing, advertising and information supplies & services		651,900.00			20,000.00			
2210600	Rentals of produced assets								
2210700	Training expenses		500,000.00						
2210800	Hospitality supplies and services		165,000.00						
2210900	Insurance costs								
2211000	Specialised materials and								

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services							
2211100	Office and general supplies and services		616,000.00			24,500.00	
2211200	Fuel, oil & lubricants					404,090	
2211300	Other operating expenses					387,000.00	
2220100	Routine maintenance – vehicles and other transport equipment		304,000.00			1,241,170	
2220200	Routine maintenance – other assets		350,000.00				
	Total		2,776,900.00				
6	COMMITTEE EXPENSES						
	Description		2014 - 2015			2013 - 2014	
			Kshs			Kshs	
2210802	Other committee expenses						
2210809	Committee allowance		1,991,000.00			2,238,723	
			2,355,000.00				
	TOTAL		4,346,000.00				
7	TRANSFER TO OTHER GOVERNMENT ENTITIES						
	Description		2014 - 2015			2013 - 2014	



URIRI CONSTITUENCY DEVELOPMENT FUND

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs)

		Kshs		Kshs
2630204	Transfers to primary schools	4,300,000.00	-	15,350,726
2630205	Transfers to secondary schools	26,000,000.00	-	14,000,000.00
2630206	Transfers to Tertiary institutions	7,000,000.00	-	
2630207	Transfers to Health institutions	1,400,000.00	-	10,200,000.00
	TOTAL	38,700,000.00	-	29,550,725.00
2640000	8 OTHER GRANTS AND OTHER PAYMENTS			
	Description	2014 - 2015		2013 - 2014
		Kshs		Kshs
2640101	Bursary -Secondary	3,000,000.00	-	
2640102	Bursary -Tertiary	6,607,988.00	-	6,187,351.00
2640104	Bursary-Special schools		-	
2640105	Mocks & CAT	996,992.28	-	
2640504	water	4,000,000.00	-	3,300,000.00
2640505	Agriculture (food security)		-	
2640506	Electricity projects	5,000,000.00	-	2,500,000.00
2640507	Security		-	
2640508	Roads	12,500,000.00	-	8,000,000.00
2640509	Sports	3,580,353.36	-	
2640510	Environment		-	
2640200	Emergency Projects (specify)	5,400,259.00	-	2,825,000.00



CONSTITUENCIES DEVELOPMENT FUND – VIHIGA

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)

